

### Exercise 1

As you are aware, Sir, among the many social and economic evils that beset our nation, food adulteration is most <sup>20</sup> dangerous because the unsuspecting public have no way of knowing that when they buy a certain article, whether it is <sup>40</sup> upto the required standard or not. A great deal of quick money has been made by unscrupulous anti-social <sup>60</sup> elements by adulterating food stuffs. A great deal of ingenuity has gone into this whole process of adulteration. I was myself <sup>80</sup> surprised, Sir when the Committee went through this, to learn in what ways special adulterants are manufactured in large quantities <sup>100</sup> so that food can be adulterated. And very often as you know, Sir, the adulteration is of such a nature <sup>120</sup> that it causes death or permanent injury and disablement to the people who consume those articles. It is, therefore, an <sup>140</sup> extremely serious matter, and there has been a demand from all sections of the public and in both Houses that <sup>160</sup> this entire Prevention of Food Adulteration Act should be amended, should be made more effective and that there should be <sup>180</sup> strong and effective action against these anti-social elements.

For this purpose, Sir, I introduced in this House an amendment <sup>200</sup> to the Prevention of Food Adulteration Act, 1954. This Act was passed 45 years ago by Parliament. The <sup>220</sup> experience of its administration, I must admit, Sir, has not been very impressive so far, both because the Act itself <sup>240</sup> had loopholes and also, I must admit, because our administrative machinery, particularly in the States, was not really as effective <sup>260</sup> as it should be. Therefore, I introduced this amendment in the Rajya Sabha on August 12. At that time there <sup>280</sup> was a demand from all sections of this House as well as the Members of Parliament from the Lok Sabha <sup>300</sup> and the general public that in view of the very important nature of this legislation, it should be referred to <sup>320</sup> a Joint Select Committee. So, in response to that, it was referred to a Joint Select Committee. It had 33 sittings <sup>340</sup> and presented its Report. It looked into almost 250 Memoranda and discussed this matter for a considerable period of <sup>360</sup> time, about a year. And, I would like to express my gratitude, particularly to my Hon'ble friend for his wise and mature <sup>380</sup> guidance of the work of the Committee from which we benefitted very greatly, and we took keen interest in the matter. <sup>400</sup>

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## Exercise 2

The Bill that has now emerged is definitely a great improvement upon the Bill that we had originally introduced. Sir, <sup>20</sup> the basic effort in this Bill has been three-fold: firstly, to safeguard the interests of the consumers because as <sup>40</sup> I said, it is the unsuspecting consumer and particularly women and children and weaker sections of the society who are <sup>60</sup> the main victims of this evil. Secondly, it is to prevent undue harassment to the trader, whether it is the <sup>80</sup> producer, the wholesaler or the retailer. Whereas we should certainly keep a very strict watch upon them, there should not <sup>100</sup> be any cause for undue harassment. And, thirdly, the Act should be capable of effective implementation because there was a <sup>120</sup> general feeling among the Members of the Committee that implementation had been lacking. These were the three major principles that <sup>140</sup> were kept in mind by the Committee in its deliberations. Sir, with your permission, I will very briefly put before <sup>160</sup> the Hon'ble House some of the salient features of the Bill that I have now presented. The finest point is <sup>180</sup> that a distinction has been made between adulteration that is capable of easy detection by the eye and adulteration which <sup>200</sup> is not. In other words, if something is adulterated and is visible at least the consumer has the opportunity to <sup>220</sup> take necessary precautions but if it is processed and cooked then there is no way by which the consumer can know <sup>240</sup> whether it is adulterated or not until he has reaped the ill effects of adulteration.

Therefore, we have redefined primary <sup>260</sup> food and we have now, for the first time, introduced a graded system of punishments, a graded system of penalties. <sup>280</sup> On the one hand, we have exempted altogether, as a result of a lot of evidence that was brought before us <sup>300</sup> primary food which is sub-standard due to purely natural causes in which there is no human agency and which <sup>320</sup> is primary food, in other words, which is easily visible. In such cases there is no penalty and it has <sup>340</sup> been taken out of the Act. At the other end, for deliberate adulteration which can cause death or grievous injury, we have brought in punishments upto <sup>360</sup> life imprisonment. So, what we have done is this: we have these five categories. Primary food adulterated due to <sup>380</sup> purely natural causes is exempt. Then there is injurious and non-injurious adulteration. Here we have got a graded system <sup>400</sup> of penalties going up to life imprisonment so that deterrence is there and people realise that they cannot play with <sup>420</sup> the lives of their fellow-citizen. On the other hand, non-guilty people are brought within the mischief of the Act <sup>440</sup>

Handwritten Urdu transcription of the text above, written on lined paper. The text is a detailed account of a legislative process, discussing the features of a Bill related to consumer protection and food adulteration. The handwriting is in a clear, cursive style, typical of Urdu calligraphy used in official or educational contexts. The text covers the same content as the typed text on the left, including the three-fold purpose of the Bill, the distinction between visible and invisible adulteration, and the graded system of penalties for different types of adulteration.

### Exercise 3

**M**r. Deputy Speaker, Sir, I think the House will agree with me that the Health Minister while piloting this Bill <sup>20</sup> to us made a very brilliant and studied presentation and explanation on the various provisions of this Bill, and I <sup>40</sup> wish to join other Hon'ble Members in congratulating warmly the Health Minister for the initiative and imagination with which he <sup>60</sup> has been dealing with this terrible problems. This is a good measure in the right direction. Because of the fact <sup>80</sup> that several of the Hon'ble Members who have spoken before me have touched on the various aspects of the law, <sup>100</sup> I would rather view this piece of legislation more from human and philosophical angles than from a purely legalistic angle. <sup>120</sup>

A piece of legislation, such as this, which is a social economic legislation obviously is to be preceded by public <sup>140</sup> opinion. I understand that it is only the pressure of the public opinion <sup>160</sup> which has compelled the Government to proceed in the right direction and they have rightly done, but it is the continuous <sup>180</sup> pressure of public opinion which will make the Government find out what are the effective ways and provisions in the <sup>200</sup> legislation and what are the defective things which can be later on removed by further amendments. I hope, the Government <sup>220</sup> will have a constant eye on how the public opinion reacts to the various legal and penal provisions contained in <sup>240</sup> this measure. The post-war period, particularly since 1945, has been a period of tremendous advances in science <sup>260</sup> and technology, but the trouble is that though science and technology have advanced, that advance is unaccompanied by an equally <sup>280</sup> good advance in spirituality and truth. When science and technology unaccompanied by spirituality and truth go ahead, they create havoc <sup>300</sup> sometimes and one of the havocs created is what we see today, this adulteration in the spheres of food articles, <sup>320</sup> drinks etc. This unsocial attitude and profiteering mentality, about which the Minister made a very right reference in the beginning <sup>340</sup> of a very small minority, has a tremendous impact on a big majority. I should say, the entire nation. These <sup>360</sup> unsocial and anti-social attitudes and activities have to go, but they cannot be removed merely by legislation. They will ultimately <sup>380</sup> go by the pressures of a very strong and continuously vigilant public opinion and enlighten public opinion all over the country. <sup>400</sup>

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#### Exercise 4

As I said I was going to view this piece of legislation from a philosophical angle, I feel that today<sup>20</sup> ours is not only an atomic age, this is also an age of indifference. Coupled with that, we now see<sup>40</sup> that it is the age of adulteration, pollution, an age of abject pollution. We find that citizens, even when their<sup>60</sup> interests are concerned, are not interested in trying to eradicate those dangers or defects. Ultimately, the State<sup>80</sup> cannot go beyond a certain point. It is the citizens' rightful vigilance and active involvement which can really do a<sup>100</sup> lot in terms of eradicating some of these social evils. Do we find adulteration only in food articles or only<sup>120</sup> in drinks? I dare say, adulteration and pollution are found these days in each and every field. Take the political<sup>140</sup> field, the economic field, the social field, (the educational, cultural, literary and even religious fields) In fact, no field of<sup>160</sup> human activity is today left out where there is not some kind of adulteration practised. The trouble, therefore, is that<sup>180</sup> when we are sitting in judgement over those food adulterators we are forgetting that in every walk of life where<sup>200</sup> we have certain things to project or inject into human activity, we are also responsible for a number of such<sup>220</sup> crimes of adulteration. Therefore, I feel that when we look at this problem, we should not forget to look at<sup>240</sup> this problem in its totality also. When it comes to food and drinks adulteration, I want today that it<sup>260</sup> is not only injurious to health, but it means slow and systematic and final death. Death may come at the<sup>280</sup> end, but before it come finally, the man is failing in health, failing in the energy and failing in exhibition<sup>300</sup> because of the adulteration. Therefore, I feel that if you want to tackle this problem, then the Government must also<sup>320</sup> through this legislation do two things. The Minister has already made a mention of it. First is the implementation. Implementation<sup>340</sup> must be quick and speedy and he must guard against possible increase in corruption also because, after all, when the<sup>360</sup> State machinery or any machinery, for that matter, has to implement, we must not empower that machinery with such powers<sup>380</sup> that the honest and the innocent are harassed. I know the Minister himself said in the beginning that undue punishment<sup>400</sup> and harassment will not be done to honest traders in this regard. Therefore, I want that the implementation should be<sup>420</sup> quick and at the same time, proper safeguards should be there to see that corruption does not creep in a greater amount.<sup>440</sup>

ABJECT: degraded; POLLUTION: to make dirty;  
ERADICATE: remove; TACKLE: to solve.

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### Exercise 5

**M**r. Deputy Chairman, Sir, I beg to move that the Bill to provide for the prevention, control and <sup>20</sup> abatement of air pollution, for the establishment, with a view to carrying out the aforesaid purposes, of <sup>40</sup> boards for conferring on and assigning to such boards, powers and functions relating thereto and for matters connected therewith, as <sup>60</sup> passed by the Lok Sabha, be taken into consideration. Sir, it is a matter of great pleasure to me <sup>80</sup> to pilot the Air Prevention and Control of Pollution Bill, 1988 which was unanimously passed by the Lok Sabha. <sup>100</sup> I am sure all the Members will agree with me that the problem of air pollution in the <sup>120</sup> country, though not so serious as that of water pollution, should not be neglected as some of our cities like <sup>140</sup> Delhi, Calcutta, Bombay, Kanpur etc. are already feeling its effects. It has, therefore, become necessary to bring in legislation to <sup>160</sup> control air pollution as prevention is always better and cheaper than cure and this is specially so in environmental pollution control matters. <sup>180</sup>

Before bringing in this legislation, an exercise was made in my Ministry to see whether the existing legislation could <sup>200</sup> be suitably modified to deal with this problem. Though there are certain provisions in the Factories Act, Criminal Procedure Code <sup>220</sup> and Smoke Nuisance Act, they have been found to be inadequate. Hence, the need for a comprehensive legislation to deal with <sup>240</sup> all aspects of air pollution was felt. An Expert Committee appointed for the purpose recommended a Central Act and suggested <sup>260</sup> a draft Bill also. This draft was duly examined and eventually a Bill to provide for the prevention and <sup>280</sup> control of air pollution was introduced in the last Lok Sabha in April, 1987. The Bill was referred <sup>300</sup> to a Joint Committee of the two Houses. The Committee considered the Bill in detail and presented its report <sup>320</sup> to the Lok Sabha on the 18th May 1988. The Bill however could not be taken into account for unforeseen circumstances. <sup>340</sup> All the recommendations of the Joint Committee of the Houses have been incorporated in the present Bill. <sup>360</sup> In the UN Conference on Human Environment in 1987 in which India also participated, decisions were <sup>380</sup> made to take appropriate steps for the preservation of natural resources of the earth which included, control of air pollution. <sup>400</sup>

AIR/WATER POLLUTION: air/water impurity; UNANIMIOUSLY: without any dissent; COMPREHENSIVE: detailed; INCORPORATED to give place.

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### Exercise 6

The Bill seeks to implement the decision relating to the preservation of the quality of air and control of air pollution.<sup>20</sup> The present thinking in environmental pollution control matters is to have an integrated approach. To give effect to this<sup>40</sup> approach, it has been provided in this Bill that the water pollution control boards established under the Water Prevention and<sup>60</sup> Control of Pollution Act, 1985 will in addition to their normal work, perform the functions of air pollution<sup>80</sup> control also. This will not only facilitate coordination but also will result in economy. The Bill will be enacted by<sup>100</sup> virtue of Article 253 of the Constitution of India. Sir, a few more words about<sup>120</sup> the salient features of the Bill. This Bill will apply to the whole of India. The Central Board for the<sup>140</sup> Prevention and Control of Water Pollution established under the Water Prevention and Control of Pollution Act 1985<sup>160</sup> will act as the Central Board for the Prevention and Control of Air Pollution also. The State Boards for<sup>180</sup> the Prevention and Control of Water Pollution established by State Governments which have adopted the Water Prevention and Control of<sup>200</sup> Pollution Act, 1985, will perform the functions of the State Air Pollution Control Boards also. In the<sup>220</sup> States which have not yet adopted the 1985 Act the new Air Pollution Control Boards will be set<sup>240</sup> up. However, we are requesting these States also to adopt the 1985 Act and constitute the State Boards<sup>260</sup> so that there will be uniformity all over the country.

The State Governments will first declare the air pollution<sup>280</sup> control areas. In such areas, industries specified in the Schedule to the Bill will have to obtain consents from the<sup>300</sup> respective State Boards for discharging emissions from their factories. The State Boards will lay down the specifications for emission discharge<sup>320</sup> and the particulars of the control equipment that should be put up to abate air pollution. Failure to comply with<sup>340</sup> the consent conditions will render the industrial units liable to prosecution. However, reasonable time will be given for existing industrial units<sup>360</sup> to instal the control equipments. The State Governments will also issue necessary instructions to ensure that the automobile exhausts do<sup>380</sup> not exceed the specifications laid down by the respective State Boards. This Bill, will, however, not apply to ships and<sup>400</sup> aircrafts. This provision is made as there exists a separate law for the control of pollution in those cases.<sup>420</sup> With these words, Sir, I beg to move that the Bill will be taken into consideration by the Hon'ble House.<sup>440</sup>

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INTEGRATED to form the whole ; SALIENT: important, prominent, ABATE: diminish, become less; PROSECUTION to start legal proceedings against.

### Exercise 7

**M**r. Deputy Chairman, Sir, I support this Bill, I congratulate the Hon'ble Minister of Health for bringing this Bill. I <sup>20</sup> hope the Health Minister is strong enough for implementing this Bill effectively. This food adulteration and drug adulteration are very serious <sup>40</sup> crimes. The offenders like adulterants and adulterators are both anti-national and anti-social without any doubt. There are many kinds of <sup>60</sup> adulterations. There are factories running for the manufacture of small stones in some towns. These factories are producing small <sup>80</sup> stones to be mixed with rice. I have been affected by it. Many people in India are affected by it. <sup>100</sup> Therefore, I would request the Government to take very stringent action on these anti-national and anti-social elements, the adulterators, and <sup>120</sup> about adulterants also. There are so many kinds of adulteration. There is adulteration in milk. Now-a-days, I cannot <sup>140</sup> say whether the milk vendors are pouring water into milk or they are actually pouring milk into water. This is <sup>160</sup> the extent of adulteration. I have seen it in many cities and also in villages. There is adulteration in tea <sup>180</sup> leaves and in coffee powder. There is adulteration in mutton by mixing beef, there is adulteration in ghee. You are <sup>200</sup> all aware of these things. There is adulteration in cold drinks also.

Adulteration is no doubt a serious crime. It <sup>220</sup> should be out to a stop by the Government under these special circumstances, under the present Government. I would like to ask the <sup>240</sup> Hon'ble Minister to advise the Governors in the States to implement the provisions of this Bill very strictly and to <sup>260</sup> punish adulterators in rice and in many essential commodities. Even in drugs, there is adulteration. Many children, men and women <sup>280</sup> are killed on account of large scale adulteration but the action is very poor. The baby food is also adulterated. <sup>300</sup> In the case of drugs, I would request the Hon'ble Minister to bring an amendment in the Drugs Act to <sup>320</sup> punish severely the adulterators in drugs, to give the maximum punishment of death sentence to the offenders under the Drugs <sup>340</sup> Act for killing human beings. As my Hon'ble friend very correctly pointed out, the adulteration is not an offence which <sup>360</sup> is suddenly committed by these people. It is done in a preplanned manner with an ulterior motive, with bad intentions <sup>380</sup> and with most criminal intentions. Even ordinary murderers under Section 302 of the IPC are given death sentence. <sup>400</sup>

STRINGENT: strict, OFFENDERS: law violators

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### Exercise 8

I hope when a case is detected, tried and proved of a grave act of adulteration, then the punishment must <sup>20</sup> be definite, heavy and exemplary, because unless the punishment is exemplary, it will not act as an effective deterrent. I <sup>40</sup> would like to say a few words about voluntary agencies, social organisations and public spirited men <sup>60</sup> and women have a great part to play in all these spheres, and I hope the Government will do everything <sup>80</sup> in their power to see that voluntary agencies and the public spirited individuals are given all encouragement and assistance because, <sup>100</sup> although the State's hands is bound to be and must be a watching hand on checking the evil and it <sup>120</sup> has to be a helping hand, the responsibilities must be greater and stronger. It is from that <sup>140</sup> angle that the consumers interests, the consumers council and the consumer movements as one sees in countries like the U.K and <sup>160</sup> USA and the other countries must also be helped to develop in our country. There are certain defects <sup>180</sup> in the Bill. Under the existing Section, there is a provision that the sample taken by the Food Inspector shall <sup>200</sup> be divided into three parts, one will be given to the person from whom the sample is taken, the other <sup>220</sup> is sent to the local health authorities and the third one is sent for public analysis to the Public Analyst. <sup>240</sup>

The provision of giving a sample to the person concerned is a safeguard against manipulation and misuse by the Food <sup>260</sup> Inspector and persons connected with his Department. This salutary safeguard is sought to be taken away by amending the provisions <sup>280</sup> of this Act. Therefore, it should be restored because the Government's intention is to prevent harassment of the honest traders. <sup>300</sup> Secondly, adulterant has been defined in this Bill as any material which is used for adulteration. That has not been <sup>320</sup> defined in this Bill at all. Only adulterated article and adulterated food have been defined and even if water is <sup>340</sup> mixed with milk, then water is used as an adulterant for adulteration of milk. Now, therefore, if water is stored, <sup>360</sup> it will also fall within the definition of adulterant. If sugar is mixed in barfi in excessive quantity and the <sup>380</sup> khoya is not mixed as prescribed, then sugar can also be said to have been used as an adulterant. Therefore, <sup>400</sup> my submission is that there is no necessity of defining adulterants afresh in this Bill. In the old Bill <sup>420</sup> it has been laid down that any material which is used for adulteration can be seized by the Food Inspector. <sup>440</sup>

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EXEMPLARY: fit to be imitated; MANIPULATION: to manoeuvre for one's advantage; SALUTARY: producing good results; DETERRENT: discouragement; RESTORED: to give back.

### Exercise 9

**M**r. Deputy Speaker, Sir, the recommendation on certain observations of the Board with regard to the policy on children of <sup>20</sup> our country is, really speaking, a very good outcome and a very good exercise. I have patiently heard the views <sup>40</sup> on the policy as they were expressed by our Hon'ble Deputy-Minister on the last day of the previous Session. <sup>60</sup> I also congratulated him for his attitude towards the children. But, I would like to point out a few things <sup>80</sup> on this national policy on children which is followed in other countries as well as in India. In India, perhaps <sup>100</sup> it is a known fact both from the point of view of religion and that of ancient thinking, that the <sup>120</sup> child is treated as God. Usually, it is a common phenomenon both in the villages and in the cities. This symbolises <sup>140</sup> our devotion to children. It also indicates our expectations and our dreams about children. I could really appreciate that when <sup>160</sup> we were under the British rule, we could not evolve a suitable policy in relation to children with a view <sup>180</sup> to improving their conditions. But we are now a free country.

After taking oath as the Prime Minister of free <sup>200</sup> India, Jawaharlal Nehru never forgot to mention something about the children of India whenever he spoke whether on the <sup>220</sup> occasion of Republic Day, Independence Day or any other occasion. He thought that the country could have been built much more <sup>240</sup> constructively if the children had been given sufficient care and they had been made to feel that they were partners <sup>260</sup> in all our work. This was also the thinking of Lenin in Soviet Russia. Immediately after the Revolution, Lenin used <sup>280</sup> to speak about children on all occasions and say that they should be given due care. This resulted in the formation of the <sup>300</sup> Young Pioneers Group for children between the ages of 6 and 14, in Soviet Union and other socialist countries. In <sup>320</sup> all the socialist countries this group is recognised, engineered, financed and administered by the Governments and given highest priority <sup>340</sup> in the matter of development. Similarly, measures have been undertaken recently in Iraq also. While I was there recently, I could see <sup>360</sup> that they have adopted the same policy. The first priority is given to them by that country. In our country <sup>380</sup> many organisations do take care of the children. Voluntary organisations and the State Governments do provide them with many facilities. <sup>400</sup>

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## Exercise 10

The recommendations are very nice. If we read them, they appear to be much more constructive than even the Young <sup>20</sup> Pioneer Group's programmes in the Soviet Union. But in actual practice, nothing has been done because of lack of funds. <sup>40</sup> If every body receiving a salary or paying income tax, wealth tax, gift tax or vehicle tax, is requested to <sup>60</sup> participate in the endeavour to raise resources for children, nobody will object. If the general masses pay 5 paise per <sup>80</sup> individual per year, we can have a very sizeable budget and a very constructive and comprehensive policy, both at the <sup>100</sup> Centre and in the States. When a child grows into a young man, he talks of sports and games. Look <sup>120</sup> at the budget allocation for sports and games, which would help the development of the mental and physical potential of <sup>140</sup> the young of our country. It is a small amount, in comparison to what they spend in Middle - eastern countries, <sup>160</sup> in a country having 100 crores of people, that is, the second large population in the world, children and youth <sup>180</sup> are not given any financial expenditure support by the Government. There is no compulsory item of expenditure for the promotion of <sup>200</sup> the moral and cultural agents of the children, in the national sphere. This work has to depend on some social <sup>220</sup> organisations. I do not object to the participation of voluntary organisations. But I do feel that when a country proclaims <sup>240</sup> itself to be a socialist country, or a country on its march towards socialism, the looking after the youth <sup>260</sup> and children should be the basic pillar of the policy of the country. What is the position in our country? <sup>280</sup> The children are badly neglected. They do not know even their own parents. In the words of Jawaharlal Nehru, when a <sup>300</sup> child is born in this country, it should consider the country as its mother and the country should consider the <sup>320</sup> children as their own. Do our children think of our country in that way now? Today, the looking after of <sup>340</sup> children is done by the Father of a Church because they feel that is the way to serve God. <sup>360</sup> Sometimes we give them prizes or we recommend their names to the United Nations Organisation or other authorities for <sup>380</sup> the award of Nobel or some other prize. But do you think that a country like ours should depend on <sup>400</sup> a Father of a Church for the welfare of our children? The moment a child is born in our country <sup>420</sup> it should be the responsibility of the country under our Constitution and the rule of law as it obtains today. <sup>440</sup>

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### Exercise 11

**S**ir, I express my gratitude to the Hon'ble Members for the keen interest they had taken in the whole matter and <sup>20</sup> for the many valuable suggestions they have made. Unfortunately, in the limited time at my disposal, I will not be <sup>40</sup> able to refer to every point which has been raised by the Hon'ble Members, but I can assure the House <sup>60</sup> through you that all the suggestions which have been made will be given full consideration by the Government. I would <sup>80</sup> like to take up some common points which have been stressed by a very large number of my Hon'ble friends <sup>100</sup> here. The first point that has been stressed by a very large number of Members deals with the question of <sup>120</sup> the care of expectant mothers and the care, and particularly, the nutritional care of smaller children upto the age of <sup>140</sup> six. There is no doubt that this is the most important period in the life of any human being and <sup>160</sup> any lack of effort in this age group can have very serious consequences when the child grows into adulthood. For <sup>180</sup> this purpose, Education Ministry in close collaboration with the Ministry of Health, Agriculture, and obviously with the co-operation of the <sup>200</sup> State Governments has started the integrated child development services which aim at all these points that have been emphasized.

The <sup>220</sup> concept of integrated child development services has been explained by us before, but I would crave your indulgence to explain <sup>240</sup> again in a few minutes the main concept of the integrated child development services. It starts with the question of <sup>260</sup> nutrition and health care of expectant mothers. Then, there is a full-fledged programme of immunisation, which certainly includes the triple <sup>280</sup> vaccination. Along with this there is the question of regular health check up, referral services, nutrition supplementing measures and <sup>300</sup> the diet and pre-school, non-formal and informal education. We consider it absolutely essential that children of the age group three <sup>320</sup> to six, and particularly, those belonging to the weaker sections of the community should be provided with such care so <sup>340</sup> that they can develop proper attitudes and motivations and also their character formation is influenced in a healthy direction. For <sup>360</sup> this purpose, we propose to set up centres as far as possible in close proximity of a primary school to <sup>380</sup> involve elder children, especially girls, to participate in the looking after of the younger babies as a part of their work experience. <sup>400</sup>

**CRAVE** strong desire; **INDULGENCE** to yield to wishes;

**IMMUNISATION** to render not liable to danger;

**VACCINATION** medicine to confer immunity from disease

Handwritten Urdu text on lined paper, corresponding to the English text on the left. The handwriting is in a cursive style, and the text is written across approximately 20 lines. The Urdu text is a translation of the English text provided in the exercise.

## Exercise 12

It would provide them with adequate training to learn about how to look after children and younger babies. It would<sup>20</sup> also provide assistance to the Centre's workers and a full-fledged training programme of the workers has been undertaken. Because this<sup>40</sup> was a new scheme and because it involved the co-operation of a very large number of agencies it was felt<sup>60</sup> that let the systems be worked out in a small number of blocks and we have chosen 35 blocks,<sup>80</sup> 20 of these are rural blocks, 10 are in tribal areas and 5 in urban slums. This programme is being<sup>100</sup> tried out and Government would like to expand this scheme to a very large number of other blocks so that<sup>120</sup> we are able to cover hopefully by the Seventh Plan period every block in the country. This is an important<sup>140</sup> scheme whereby the problems of the rural children and the children belonging to the weaker sections of the community would<sup>160</sup> be looked after from the point of view of health, from the point of view of immunisation and from the<sup>180</sup> point of view of what may be called pre-school education or attitude formation and so on. This programme, I am<sup>200</sup> glad to say, has evoked proper response.<sup>240</sup> We invited the medical colleges and I am glad to say that 27 medical colleges have responded to our<sup>260</sup> invitation.

The All India Institute of Medical Sciences in New Delhi is co-ordinating the work that is being done by<sup>280</sup> the medical colleges for preparing the base-line data about nutrition, about the general health of children and of expectant<sup>300</sup> mothers and so on. It would also be supervising the implementation of the scheme in other respects so that along<sup>320</sup> with the administrative set-up which is looking after this programme there is also an independent organisation which can monitor and<sup>340</sup> which can provide expert guidance for the implementation of this particular programme. We have also insisted that in each village<sup>360</sup> there should be women organisation formed because without involvement of the women of the villages and the localities concerned no<sup>380</sup> worthwhile programme for children is likely to succeed. The progress so far in this regard has been on<sup>400</sup> the whole satisfactory although I would like greater emphasis being placed by the State Government on the setting up of<sup>420</sup> women organisations in each of the villages. The State Governments are anxious to set up these organisations as early as possible.<sup>440</sup>

Handwritten notes in Hindi script, likely a student's attempt at writing the text. The notes are written on lined paper and cover the right side of the page. The handwriting is cursive and somewhat messy, with some corrections and additions. The notes appear to be a transcription of the printed text on the left, with some variations in punctuation and spacing. The notes are written in black ink on a white background.

### Exercise 13

So, I now come to the more important part of this Bill, which is, the heart of the Bill, the core of the Bill. This is about the rate of tax. I will presently read portions from the Chief Economic Advisor's Report.<sup>100</sup> The heart of this Bill is what the tax will be. It is not a matter between the Union Finance Minister and the State Finance Ministers. There is a third line to the triangle; that is the people of this country.<sup>80</sup> Every Union Finance Minister wants to maximize revenues. Every State Finance Minister is under pressure to maximize revenues. There is<sup>100</sup> nothing wrong with that. But, please remember we are dealing with an indirect tax. An indirect tax, by definition,<sup>120</sup> is a regressive tax. Any indirect tax falls equally on the rich and poor. If you buy a soft drink bottle,<sup>140</sup> whether a rich buys it or a poor man buys it, he pays the same excise duty on the soft drink bottle.<sup>160</sup> That is why, world over, indirect taxes, being regressive in nature, the trend is to keep them as<sup>180</sup> low as possible.

I am sure many Members have read the Chief Economic Advisor's Report. If not, I would urge<sup>200</sup> you to please read it. The cover tells the story. "In high income countries, the average GST rate<sup>220</sup> is 16.8 per cent. In emerging market economies like India, the average is 14.1 per cent." So, world over,<sup>240</sup> over 190 countries have one form or the other of GST. It is between 14.1 per cent<sup>260</sup> and 16.8 per cent. The idea is, being an indirect tax, it should be kept as low as possible.<sup>280</sup> The taxes that fall more on the rich and less on the poor are income tax and corporate tax. Those are<sup>300</sup> the taxes consistent with other goals which the country may have. Those are the taxes which must be of principal<sup>320</sup> sources of revenue. In fact, for many-many years in this country, there is a complete tax distortion. The collection<sup>340</sup> from indirect taxes is larger than the collection from direct taxes. I think we crossed the line some time<sup>360</sup> in the year 2006 or 2007. May be in 2008, we crossed the line when the<sup>380</sup> collection from direct taxes overtook the collection from indirect taxes and that remain so even today in our country.<sup>400</sup>

In fact, the collection from direct taxes should far outweigh the collection from indirect taxes. So, what do we do?<sup>420</sup> We need to keep the taxes low. At the same time, we must protect the existing revenues of the Union Government<sup>440</sup> and the State Government. So, how do we

Handwritten notes in Hindi, likely a transcription of the speech, written on lined paper. The text is written in a cursive style and covers the entire right side of the page.

go about it? We go about it by discovering what is called<sup>600</sup> a Reverse Neutral Rate. That is not the actual rate of tax. That is simply a step in deciding the slab<sup>600</sup> rates. It is not so technical. In fact, it can be explained in fairly simple terms. You derive an<sup>80</sup> RNR; and then from that RNR, you work out the slab rates. Today, please remember, over<sup>500</sup> 80 per cent of Excise Duties are between 12 and 14 per cent. Over 56 per cent of VAT is in<sup>520</sup> the range of about 13-14 per cent. So, on an average, 70 per cent of the goods have a tax incidence<sup>540</sup> of about 13-14 per cent. But there are huge tax losses because of an inefficient collection machinery and a<sup>60</sup> large number of goods escape taxes. They are neither captured by the Union, <sup>not</sup> captured by the States, etc., etc.<sup>580</sup> The GST is supposed to be a more efficient tax. If the Union captures it, it cannot escape<sup>600</sup> State tax. If the State captures it, it cannot escape Union tax.

Therefore, it is more efficient. And because it is<sup>620</sup> non-cascading, more people will comply with it. Because it is a self-audit method, a chain of transactions, it is<sup>640</sup> very difficult to escape the tax. All these are argued everywhere, and I don't wish to repeat those arguments. Now, the<sup>660</sup> Chief Economic Adviser of the Government, working with experts, including State Government representatives, arrived at an RNR of<sup>680</sup> 15 to 15.5. And, then, suggested that the standard rate should be 18. The Congress Party did not pluck<sup>700</sup> 18 from the air. This 18 came out of your report: the standard rate must be 18. You can have<sup>720</sup> then a lower rate less than 18, and you can have a demerit rate of more than 18. But the<sup>740</sup> standard rate, the rate that will apply to most groups and most services must be 18, and the Chief Economic Adviser<sup>760</sup> has argued very cogently that it alone will make it non-inflationary, acceptable to the public and an efficient way<sup>780</sup> of taxing without tax evasion. Now, when we say, 'cap the tax rate', what are we saying? We are saying<sup>800</sup> that this rate should not be changed by the whim of the Executive. Today Excise Duties are changed by<sup>820</sup> the whim of the Executive. Three days ago, they reduced the price of petrol and diesel. Three days later, they increased.<sup>840</sup>

**REGRESSIVE:** indiscriminate taxing; **DISTORTION:** to put out of shape;  
**CAPTURED:** to take up; **NON-CASCADING:** not rising suddenly;  
**COGENTLY:** convincing; **EVASION:** to escape

Handwritten notes in Urdu script, likely a translation or commentary on the text above. The notes include phrases like "Reverse Neutral Rate", "RNR", "15 to 15.5", "18", and "13-14 per cent".

### Exercise 14

The Income-tax cannot be changed by the whim of the Executive because it is enshrined in the law. Therefore,<sup>20</sup> we argued, please now, on the basis of your own reports, cap the rate. When we used the word 'cap the rate',<sup>40</sup> what do we mean? It cannot be changed by the whim of the Executive. A rate must only be<sup>60</sup> changed with the approval of Parliament. Now, I ask all of you, do you agree with me or do you<sup>80</sup> disagree with me on the question that a rate of this importance must be changed only with the approval of Parliament? It cannot, ought not to be changed by the whim of the Executive.<sup>100</sup> Now, I want to speak up loud<sup>120</sup> and clear and tell the people of India that we don't want Parliament to change the rate; we want the Executive<sup>140</sup> to change the rate.

The people of India expect low Indirect Taxes. There are a lot of people, a lot<sup>160</sup> of corporates, I have seen in the last few days, speak up of passing the GST Bill.<sup>180</sup> It does not matter to them whether the rate is 18 or 20; they will pass it on to the consumer.<sup>200</sup> In any way, there are many voices in the country to speak up for the corporate supporters. But, somebody must<sup>220</sup> speak up for the people. That is precisely what my party is doing, what I am doing today. In the<sup>240</sup> name of the people, I ask you to keep this rate at the rate recommended by your CEA,<sup>260</sup> namely, the standard rate should not exceed 18 per cent. I know, you are not incorporating it in the Constitution Amendment Bill. But, you have to incorporate it in the GST Bill. No tax Bill will survive judicial scrutiny unless the tax rate is mentioned. So, today, you may avoid mentioning of it, but three months later, when you come back<sup>300</sup> with the GST Bill, the CGST Bill and the IGST must mention a tax rate. And we will repeat this demand again then. In the meanwhile, we will campaign throughout the country appealing to the people of India to support the idea that this tax, the standard rate of GST,<sup>320</sup> should not exceed 18 per cent. With the greatest respect, I don't buy the argument that by fixing the standard rate at 18 per cent the States will lose revenue. This should be looked at positively for those States.<sup>340</sup>

So, just read paragraphs 29, 30, 52 and 53 of this Report. It categorically argues on sound data that "a rate which is the standard rate, which is based on implied RNR 15 to 15.5," a standard rate of 18 per cent, will protect the revenues of the Centre and States, will be efficient, will

Handwritten notes in Hindi, likely a transcription of the speech. The notes include the following key points and phrases:

- Income tax cannot be changed by the whim of the Executive.
- Therefore, we argued, please now, on the basis of your own reports, cap the rate.
- A rate must only be changed with the approval of Parliament.
- Now, I ask all of you, do you agree with me or do you disagree with me on the question that a rate of this importance must be changed only with the approval of Parliament?
- Now, I want to speak up loud and clear and tell the people of India that we don't want Parliament to change the rate; we want the Executive to change the rate.
- The people of India expect low Indirect Taxes.
- There are a lot of people, a lot of corporates, I have seen in the last few days, speak up of passing the GST Bill.
- It does not matter to them whether the rate is 18 or 20; they will pass it on to the consumer.
- In any way, there are many voices in the country to speak up for the corporate supporters.
- But, somebody must speak up for the people. That is precisely what my party is doing, what I am doing today.
- In the name of the people, I ask you to keep this rate at the rate recommended by your CEA, namely, the standard rate should not exceed 18 per cent.
- I know, you are not incorporating it in the Constitution Amendment Bill. But, you have to incorporate it in the GST Bill.
- No tax Bill will survive judicial scrutiny unless the tax rate is mentioned.
- So, today, you may avoid mentioning of it, but three months later, when you come back with the GST Bill, the CGST Bill and the IGST must mention a tax rate.
- And we will repeat this demand again then.
- In the meanwhile, we will campaign throughout the country appealing to the people of India to support the idea that this tax, the standard rate of GST, should not exceed 18 per cent.
- With the greatest respect, I don't buy the argument that by fixing the standard rate at 18 per cent the States will lose revenue.
- This should be looked at positively for those States.
- So, just read paragraphs 29, 30, 52 and 53 of this Report.
- It categorically argues on sound data that "a rate which is the standard rate, which is based on implied RNR 15 to 15.5," a standard rate of 18 per cent, will protect the revenues of the Centre and States, will be efficient, will

be non-inflationary, will avoid tax evasion and will be acceptable to the people of India. However, if the Government does<sup>480</sup> not care about inflation, does not care about acceptability to the people of India, does not care about efficiency,<sup>500</sup> then go ahead and charge 24 per cent or charge 26 per cent! That is defeating the purpose of GST.<sup>570</sup> If you are going to charge 24 or 26 per cent ultimately on goods and services, why<sup>540</sup> bring a GST Bill at all? Your Excise and Customs will take care of it. Please remember, services<sup>590</sup> today represent 57 per cent of India's GDP. It suffers a tax rate of 14 per cent today.<sup>580</sup> With Swachh Bharat cess and other cess, it may have gone up to 14.5 per cent. But, if you suddenly<sup>600</sup> jack it up to something like 24 per cent, it is hugely inflationary. Let me caution you, let me go<sup>620</sup> on record, it is hugely inflationary and there will be a huge backlash if you raise the service tax<sup>640</sup> rate from the current 14.5 per cent to 23 or 24 per cent. Sir, likewise, in VAT,<sup>660</sup> most goods suffer a very low rate of VAT.

There is a huge number of exemptions and only 56 per cent are of the standard rate. If you suddenly jack it up to 23 or 24 per cent,<sup>680</sup> it will be inflationary. And a high rate will lead to tax evasion. A high rate will mean an inefficient system.<sup>700</sup> So, I would urge the Government to reflect on it again. Yes, we have today agreed because I believe, even<sup>720</sup> the Government has not made up its mind on what the RNR is. The Government and the State Ministers<sup>740</sup> are not agreeable on what the RNR is. In the last meeting that took place the last Tuesday,<sup>760</sup> according to our information, there was a clear cleavage, a disagreement between the State Finance Ministers on the one side<sup>780</sup> and the Union Finance Minister on the other. I can't believe that they have not agreed on RNR.<sup>800</sup> They are going back to their drawing board and work on the RNR. I don't know. Perhaps, within the<sup>820</sup> Government, there is a disagreement between the Revenue Department and the Economics Division. Eventually, you will have to come to an agreement.<sup>840</sup>

- ENSHRINED:** given important place;
- PRECISELY:** accurately, exactly;
- SCRUTINY:** close examination;
- BACKLASH:** bad effects;
- EXEMPTIONS:** freeship; no tax;
- CLEAVAGE:** gap.

Handwritten notes in Urdu script, likely a transcription of the speech above. The notes include various points and numbers corresponding to the text, such as '570', '580', '590', '600', '620', '640', '660', '680', '700', '720', '740', '760', '780', '800', '820', and '840'. The handwriting is in black ink on lined paper.

## Exercise 15

Provision of efficient and world class infrastructure is critical for our growth aspirations. A key issue that bears repetition<sup>20</sup> is the imposition of appropriate user charges necessary to provide adequate returns on investment. Some success has been achieved in<sup>40</sup> areas such as telecom, roads and ports where appropriate user charges exist. With the tariff rationalization and other bold measures<sup>60</sup> introduced by my colleague, the Minister of Railways, we can expect the Railways to serve well the key transportation needs<sup>80</sup> of the country in the years to come. Other areas such as power, urban infrastructure, other transportation and the like<sup>100</sup> continue to experience great difficulty because of the lack of appropriate user charges. Restoration of financial viability in the power<sup>120</sup> sector remains crucial. The average rate of return for all SEBs is about minus 40 per cent and<sup>140</sup> their combined losses continue to increase. Hence, this is one of the foremost challenges not only in the power sector<sup>160</sup> but also for the fiscal health of the State Governments and the overall performance of the economy.

In recognition of these<sup>180</sup> severe problems the Prime Minister held a meeting with State Chief Ministers on March 3, 2001. While broadly<sup>200</sup> agreeing with the desirability of power sector reforms to achieve commercial viability of State Electricity Boards, the conference placed special<sup>220</sup> emphasis on distribution reforms and elimination of theft of electricity. Subsequently, the high level empowered group of Chief Ministers and<sup>240</sup> Union Ministers has agreed to a one time settlement scheme in regard to SEB over dues to the<sup>260</sup> Central Public Sector Utilities through securitisation and issue of tax free bonds by the respective State Governments, subject to<sup>280</sup> the achievement of specified performance milestones and full payment of current dues in the future. I would urge upon the States<sup>300</sup> to come forward and implement the scheme speedily. The Ministry of Power has already signed Memoranda of Understanding with 20<sup>320</sup> States, and is expected to complete the exercise with the remaining States soon. To redouble our effort in this<sup>340</sup> direction APDP is being redesigned as the Accelerated Power Development and Reform Programme with an enhanced plan<sup>360</sup> allocation of Rs. 3,500 crore for 2002-03 up from Rs 1,500 crores this<sup>380</sup> year. Access of the States to the fund will be on the basis of agreed reform programmes in the future.<sup>400</sup>

I am glad to inform the House that the Prime Minister's National Highway Development Programme launched three years ago is progressing well.<sup>420</sup> It now

Handwritten notes in Devanagari script, likely a transcription of the printed text above. The notes are written on lined paper and include some corrections and additional markings. Key words like 'SEB' and 'APDP' are clearly visible in the handwriting.

promises to achieve a totally new scenario in the road sector. The Golden quadrilateral will be completed substantially <sup>440</sup> by December 2003, a year ahead of schedule. The North-South and East-West corridors have a length of <sup>460</sup> 7300Kms., of which 716 Kms. have already been four laned. With the assistance of multilateral funding, other borrowings by <sup>480</sup> the National Highway Authority of India with Government guarantee, and other innovative financing schemes, the funding for this phase will <sup>500</sup> be fully tied up in 2002-03. The present Port Trust structure does not allow Indian major ports <sup>520</sup> to have the flexibility needed for efficient management and for raising institutional funding. It is therefore proposed to corporatise major <sup>540</sup> ports in a phased manner. Private sector investments have been facilitated and 17 projects worth more than Rs. 4,500 crore <sup>560</sup> have already been approved and another 8 projects worth more than Rs. 3,200 crore <sup>580</sup> are under consideration.

With corporatisation of the existing ports and new private sector ports coming up, the regulatory structure will <sup>600</sup> be strengthened. The Government has already announced its decision to upgrade the international airports at Delhi, Mumbai, Chennai and Kolkata <sup>620</sup> to the standards of world class airports by inducting private sector management and investment through long term leasing systems. Modalities <sup>640</sup> for inviting offers have been finalised and the leasing process will be completed in 2002-03. Private sector <sup>660</sup> participation in greenfield airports will be encouraged through a package of concessions: Availability of land and related infrastructure from the State Governments; <sup>680</sup> Exemption from levy of Inland Air Travel Tax and Foreign Travel Tax on departing passengers for projects located in <sup>700</sup> States that charge sales tax on Aviation Fuel at Central Sales Tax rate; Charging of Advance Development Fee <sup>720</sup> by way of additional Passenger Service Fee at the existing airports for help in financing of the green field Airport, and Levy <sup>740</sup> of User Development Fee at the new Airport Authority of India. The proposed <sup>760</sup> new airports in Bangalore and Hyderabad will benefit from these concessions. The 2001 Census shows that the urban <sup>780</sup> population in India is now about 285 million, greater than the total population of the United States. The <sup>800</sup> number of cities with more than one million population has increased from 23 in 1991 to <sup>820</sup> 35 in 2001. We are aware of the sad plight of most of our towns and cities as such. <sup>840</sup>

INFRASTRUCTURE: basic facilities; RATIONALIZATION: based on reason; VIABILITY: practicability; INNOVATIVE: novel; EXEMPTION: free limit.

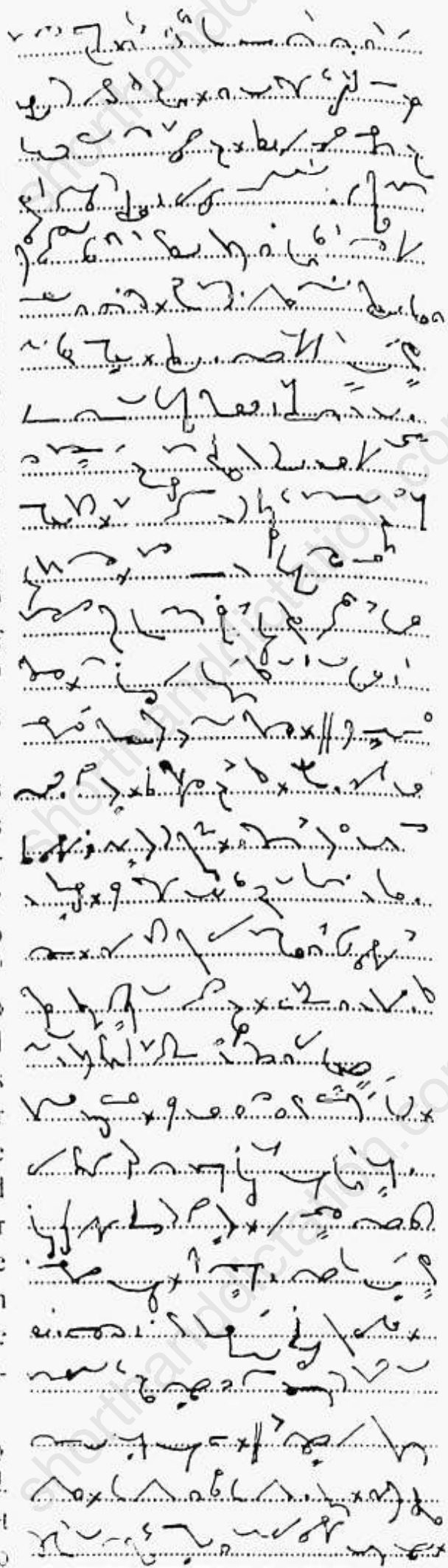
Handwritten notes in Urdu script, including dates like 2003, 2002-03, and 2001, and numbers like 73, 716, 45, 32, 35, 285, 23, 35, 1991, 2001.

## Exercise 16

I am most grateful to you for the opportunity that you have given me of meeting you all and understanding your<sup>20</sup> respective points of view. You know very well that I do not generally go to such function; nor am I<sup>40</sup> used to them. It is not our country's custom to have speeches at lunches or dinners, but we are still<sup>60</sup> carrying on the old traditions, and I am, therefore, utilising this opportunity of placing before you a few thoughts on<sup>80</sup> matters which are causing you some concern. Whatever I may say represents my own personal views and not those of<sup>100</sup> Government. It is only the Minister-in-charge of Industry and Supply who can make any authoritative pronouncements, but<sup>120</sup> I do claim to know the mind of my Government and to that extent, I may at places be saying things<sup>140</sup> which are in accord with Government policy. I should like to say at the outset that I am going to tell you<sup>160</sup> what I do feel about matters. I am not given to changing my views because I am one from them<sup>180</sup> after mature consideration and the fullest possible realization of the various pros and cons. My convictions are firm and based<sup>200</sup> not on any theories but on experience and a practical approach to the many problems.

Shri Goenka has mentioned the<sup>220</sup> last Budget. It is profitless to think of the past. Nevertheless the world knows its history; how the Budget was<sup>240</sup> prepared and why. The framer of the Budget has now gone to Pakistan. He very well knew that is, would be not<sup>260</sup> for him to face the music. You are also probably aware of my views and the whole history of the<sup>280</sup> proceeding before the Legislature in relation to this Budget. When I ask you to bury the past and not to<sup>300</sup> bother at all about it, I should also like to remind you that our Finance Minister belongs to your own class.<sup>320</sup> He knows his own mind, is able, clever and efficient. We deliberately appointed him to create confidence in the industrial<sup>340</sup> future of India, the confidence which had been rudely shaken by the last Budget. Our Commerce Minister is also an<sup>360</sup> experienced industrialist. Dr. Mookerjee, the Minister for Industry and Supply, is not a Congressman, but an able painstaking and conscientious<sup>380</sup> public servant. I am quite certain that all these Ministers would like to secure your co-operation in making India industrially great.

All the Ministers are popular representatives. They represent you as much as they represent the poor. You should, therefore, disabuse<sup>420</sup> yourself of any impression that the Cabinet is in any way hostile to your interests. We all realise that no



country<sup>440</sup> can prosper without industry; nor can labour in the modern sence survive without industry. We have a vast country<sup>450</sup> with enormous potentialities. We have to see how we can all function effectively in its interests. We have given you<sup>480</sup> as first evidence of our bona fides the appointments to which I have already referred. It is now for you<sup>500</sup> and all of us not to mar but to make our future. In building it, it is obvious that you have<sup>520</sup> to destroy also. In the process of building our future, therefore, we may have to do away with some<sup>540</sup> of the appendages of the past. But there is no reason why any of us should be frightened of destruction.<sup>560</sup>

You have asked why we accepted partition. It is a long story, but you should be able to appreciate matters better<sup>580</sup> because Calcutta had tested the bitter experience of the League Ministry. Businessmen thought of leaving the city, but I<sup>600</sup> advised them to stay on because I was certain that no power on earth could take way Calcutta from India.<sup>620</sup> Although, therefore, we all have to suffer the blow and shock of partition, if we are able to extract good out<sup>640</sup> of evil I have not doubt that we shall eventually profit and not lose in the transaction. We have not<sup>660</sup> to settle down to the task of reconstruction. In the last few months we have had to shoulder a burden<sup>680</sup> that would have broken the back of any Government, but we have, I feel confident, been able to acquit ourselves<sup>700</sup> creditably in dealing with this critical time. In the task ahead we have to take labour and capital with us.<sup>720</sup> If we fail to do so, we are doomed to disappointment. I have no doubt whatsoever that the conflict between<sup>740</sup> labour and capital, and, may I say, also the Government, at this stage would be nothing but ruinous to the country.<sup>760</sup> We have just now finished one chapter of exploitation. We should see that we do not find ourselves entering into<sup>780</sup> another chapter in which we are exploited by a different type of forces which nevertheless are destructive and even more<sup>800</sup> dangerous because they are internal. We must remember that socialism in England came after the latter had advanced considerably on the<sup>820</sup> road to industrialisation. I am convinced that any promotion of a conflict between labour and capital at his stage would deal a disastrous blow to India's industrial future.<sup>840</sup>

**BURY:** to plunge in deeply.

**CONSCIENTIOUS:** doing with great care.

**POTENTIALITIES:** inner strengths

**APPENDAGES:** attachments

**RUINOUS:** destructive

Handwritten Urdu text on lined paper, corresponding to the English text on the left. The handwriting is in a cursive style, and the text is written across approximately 25 lines. The Urdu text is a translation of the English text provided on the left side of the page.

Exercise 17

**M**r. Deputy Chairman, I am happy to be able to speak in this House once again. I do so, for<sup>20</sup> the first time, on this side of the House and that makes me doubly happy. I welcome the friendly and<sup>40</sup> conciliatory tone of the hon. Finance Minister's speech. I think, the tone and approach has changed over the last three<sup>60</sup> or four weeks, and that augurs well for this Bill. Although it will depend upon the outcome of this debate; and<sup>80</sup> the assurances that the Government is able to give, on many issues, which he himself hinted, are still outstanding issues<sup>100</sup> and need to be resolved. If I may say in the lighter vein, between 2011-14, I did virtually,<sup>120</sup> what was called, travelling between my Prime Minister, the Leader of the Opposition in the Lok Sabha,<sup>140</sup> the Leader of the Opposition in Rajya Sabha and the Empowered Council of State Finance Ministers.

We tried to pass the<sup>160</sup> GST Bill with the support of the principal Opposition party and we failed. In the last 18 months,<sup>180</sup> the Government tried to pass it without the support of the principal Opposition party, and I am glad that you have<sup>200</sup> also failed. Today, if we pass the Bill, which I hope you will, after we listen to your speech,<sup>220</sup> it will be on the basis of serious discussions, serious negotiations and serious debate. It is far too important legislation<sup>240</sup> to be passed on a partisan basis. In fact, I commented once, I hope the Finance Minister will pass the Bill<sup>260</sup> not on the strength of numbers, but on the strength of his arguments. Sir, I am glad that the Finance Minister<sup>280</sup> has acknowledged that it was the UPA Government which first officially announced the Government's intention to bring<sup>300</sup> about the GST. On the 28th February, 2005 it was announced in the Lok Sabha<sup>320</sup> in the course of the Budget Speech, I quote: "In the medium to long term, it is my goal that the<sup>340</sup> entire production and distribution chain should be covered by a national VAT or even better a goods and services tax<sup>360</sup> encompassing both the Centre and the States." It has, of course, taken us 11 years to arrive<sup>380</sup> at this point. But I think the journey has been a learning experience for everyone in the House and outside.<sup>400</sup>

Sir, let me make it very clear that the Congress Party was never opposed to the idea of a GST.<sup>420</sup> In fact, I believe, about an hour ago, the Finance Minister said so much in an interview<sup>440</sup> to a television channel, and I thank him for making that acknowledgement. We were never opposed to

Handwritten notes in Hindi, including dates like 2011-14 and 28 Feb 2005, and various phrases related to the GST bill and political context.

the idea of<sup>560</sup> a GST. We are not discussing or debating the idea of a GST. That debate has<sup>480</sup> gone on in this country for several years, and I think the country is now ready to embrace<sup>500</sup> the idea of a GST. Just as the earlier GST Bill, introduced by the Finance Minister,<sup>520</sup> was opposed by several Parties including the BJP, the 2014 Bill is also being opposed. The idea<sup>540</sup> was not opposed; the Bill was opposed because we felt that it was possible to have a more perfect Bill.<sup>560</sup> And I choose my words carefully. There can be no such thing as a perfect Bill. And in a legislation as transformative<sup>580</sup> and as revolutionary as the Goods and Services Tax Bill, I don't think anyone from the Government side will claim<sup>600</sup> that this is a perfect Bill. It can never be a perfect Bill. But when we found that there were<sup>620</sup> too many flaws in the Bill, and many of those flaws could be fixed by addressing them seriously, we decided<sup>640</sup> that we could support the Bill.

I am happy that in the last few weeks there has been a serious<sup>660</sup> engagement by the Government with the Opposition Parties, including my Party, and I am glad that considerable progress has been<sup>680</sup> made. Sir, there are four major issues. I will touch briefly upon the first three issues because it is the<sup>700</sup> last issue that concerns me the most and I want to take my time dealing with that at some length.<sup>720</sup> The first one is this. I wish to point out to the hon. Finance Minister, that there are still pieces<sup>740</sup> of clumsy drafting in this Bill. For example, in the present List of Amendments circulated, you have made some provisions<sup>760</sup> for what will go into the Consolidated Fund of India and what will not go into the Consolidated Fund of India.<sup>780</sup> This problem should have been noticed much earlier. It should have come in the Draft Bill. But it has<sup>800</sup> come today in the form of an amendment, and while I will not take too much time explaining what<sup>820</sup> I have in mind, if the hon. Finance Minister reads it more carefully, he will find pieces of clumsy drafting.<sup>840</sup>

Handwritten notes in Devanagari script, likely a transcription of the speech. The text is written on lined paper and includes various symbols and characters, possibly representing the original speaker's words or a specific dialect. The notes are organized into several lines, with some lines starting with a vertical line, possibly indicating a list or a specific section of the text. The handwriting is cursive and somewhat stylized.

### Exercise 18

I was anxious for a long time to come to Bombay, but there were so many problems to tackle<sup>20</sup> that I was not able to do so till four days ago. Bombay has always a soft corner in my heart<sup>40</sup> because it has given a lead to the rest of India for many decades and I hope it will continue<sup>60</sup> to do so. The recent disturbances after partition caused worry, but I am glad that now there is marked improvement<sup>80</sup> in the communal situation and peace has been established. Now that the country has achieved freedom, it is in our hands<sup>100</sup> to make or mar our future; and, therefore, every effort should be made to make the nation happy and<sup>120</sup> prosperous so that it might uplift itself and also rise in the estimation of the world. The future depends on<sup>140</sup> whether we step up production of food, cloth, iron, steel, cement and other essential articles both for the civil population<sup>160</sup> and defence needs. This is necessary not only for banishing hunger and disease from the country but also for consolidating<sup>180</sup> for the freedom which we have won after so many years of struggle.

Labour is today at the crossroads; if they<sup>200</sup> take the right road and contribute all their energies to the task of strengthening the country, India will have a glorious future;<sup>220</sup> but if they are misled and take the wrong road, they will go down into the ditch and it will<sup>240</sup> lead everyone, labour as well as all others, to destruction and ruin. The workers should remember that they do not<sup>260</sup> work only for their maintenance. They are not animals who are driven by the whip. They should realize their<sup>280</sup> important role in the country's progress and ask themselves what they are working for. On their efficiency and hard work<sup>300</sup> depends the greatness of the country. They should realize the effects of their action on crores of semi-starved and<sup>320</sup> meagrely clothed countrymen in the villages. It is the worker's duty to think of them. Nothing should be done to<sup>340</sup> harm their interests. When the Socialist young men called for a token strike, the result was a tremendous loss in<sup>360</sup> wages and production. To an average worker, it meant a day's holiday and the loss of one day's wage.<sup>380</sup> But did they realize the collective losses in wages, the lakhs of yards of cloth which remained unproduced.<sup>400</sup>

There is shortage of much needed essential goods. There is already acute scarcity of rationed cloth and what can be gained by reducing<sup>420</sup> it further? True leadership lies in convincing labour what it should stand by the nation and deliver the goods and<sup>440</sup> not in destructive efforts to assert their leadership. The recent three-year industrial truce agreed upon in Delhi was meant<sup>460</sup> for

Handwritten Urdu script on lined paper, corresponding to the English text on the left. The script is written in a cursive style and covers the entire right page.

undertaking an all-out industrial drive for making India strong and prosperous. Pandit Nehru's fervent broadcast appeal the previous day<sup>480</sup> also called upon them to avoid strikes at all costs. The Port Trust Workers' strike in Bombay is an illustration of the<sup>490</sup> utter futility of such strike prompted by reckless leadership. It was holding up food imports which were urgently needed<sup>570</sup> to avert hunger in many parts of the country and among lakhs of refugees pouring in from the Punjab and<sup>540</sup> Sind. This was Government work where the profit-motive was not involved, unlike in the case of private enterprise.<sup>560</sup> Consequently, in the interests of our own people, army units had to be employed and the full responsibility for unemployment of these<sup>580</sup> labourers rested squarely on irresponsible leaders.

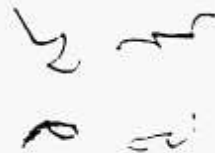
The workers must always keep before them, the interests of crores of our countrymen<sup>600</sup> and throw off the destructive leadership and muster strong support to the best interests of the country. If the<sup>620</sup> Socialists are bent upon snatching the leadership, there is no objection to handing it over to them. After all our<sup>640</sup> mission has been accomplished. We do not want to hand over a ruined concern but a going concern for constructive progress,<sup>660</sup> not for wrecking the future of the country. The socialists threaten to break way from the Congress. The doors<sup>680</sup> are open. But I would urge them not to mar the progress of the young nation which has after all<sup>700</sup> got the rare opportunity to mould itself according to its dreams and desires after many hundred years. I would repeatedly<sup>720</sup> like to persuade you to keep away from this strike fever since "produce or perish" is the crucial question facing us<sup>740</sup> at this juncture. Otherwise you would yourselves stand to suffer the consequences. The freedom that we have secured is for<sup>760</sup> regenerating the country and not for bringing it down. Tremendous natural resources lie hidden under our soil. Why not exploit<sup>780</sup> them to the best advantage? Why not increase production in cloth, steel, cement, etc., and solve the housing and other<sup>800</sup> acute problems? Why not produce more coal and other essential goods so that India may be great and strong and none dare challenge her security? Why not be self-sufficient in vital goods now imported at tremendous cost here from other countries.<sup>840</sup>

**BANISHING:** to expel from a place/country:

**MEAGERLY:** little:

**MUSTER:** to gather, rouse:

**CRUCIAL:** essential:



## Exercise 19

Revenue has to go into a Consolidated Fund. That is the mandate of Article 266 of the Constitution. It has to either go into the Consolidated Fund of India or the Consolidated Fund of a State.<sup>100</sup> It cannot go nowhere, and I am afraid the draft amendment circulated leaves this question unanswered. I can understand the<sup>110</sup> problem that you faced. I think, to the best of my understanding, the problem was how to avoid double-counting.<sup>120</sup> (But I think there was a more elegant way of dealing with the problem of double-counting. I think the<sup>130</sup> draft is clumsy. Maybe, it can't be rectified at this stage when we are in the final stages of<sup>140</sup> debating the Bill. But I would just add a word of caution that the drafting in this respect is rather clumsy.<sup>150</sup> The second issue was, I think, an issue that could have resolved in five minutes. How can you in<sup>160</sup> a destination-based tax have a retrograde provision like some States being allowed to impose an additional one per cent?<sup>180</sup> What is the rationale of a GST?

The rationale of a GST is that we must avoid multiplicity of taxes; we must<sup>200</sup> avoid cascading of taxes and we must be able to capture every taxable transaction.<sup>220</sup> If you give to some States the power to impose an additional one per cent tax, and in the Bill<sup>240</sup> that was circulated, it could have been imposed by more than one State as goods pass from one state to<sup>260</sup> another, it would have led to multiplicity of tax rates, it would have led to cascading, and it would have<sup>280</sup> led to a situation where several transactions may or may not be captured. This was immediately pointed out, but, I think,<sup>300</sup> the Government was, during that time, not today, rather stubborn. The Chief Economic Adviser of the Government pointed out<sup>320</sup> that this was a retrograde provision, and this should be scrapped, and I am happy that this has been scrapped.<sup>340</sup> GST does not stand only for goods and services tax, it also stands for good sense triumphs. Ultimately, for<sup>360</sup> good sense triumphs, you have dropped the one per cent tax and I thank you for accepting our suggestion<sup>380</sup> to drop the one per cent tax. This is would very well serve our purpose for GST as such.<sup>400</sup>

The second major issue is dispute resolution. Now, please remember that dispute resolution between the Centre and States, between one<sup>420</sup> State and one or more States, between a group of States and a group of States, is not a matter<sup>440</sup> on which the Constitution is silent. Whatever we do here, we must acknowledge the fact that the Constitution is

Handwritten notes in Urdu script, likely a student's response or commentary on the text. The notes are written on lined paper and cover the right side of the page.

not<sup>660</sup> silent on dispute resolution between States. Article 133 speaks loud and clear. It provides for a machinery for<sup>670</sup> dispute resolution. Nothing that we do here can derogate from Article 133 unless you amend Article 133,<sup>680</sup> and that is not what we are doing today, which is why the Bill introduced by the Finance Minister in 2011,<sup>690</sup> laid out a clear provision for dispute resolution called the Dispute Resolution Authority, and recognized that dispute resolution is<sup>700</sup> an exercise of judicial power. Just as the Government is jealous of guarding its Executive power, just as we in<sup>710</sup> Parliament are jealous of guarding our Legislative power, the judges of this country are jealous about guarding their judicial power.<sup>720</sup> Time and again, the judges have said, if you encroach upon our judicial power, we will strike it down.<sup>730</sup> I still maintain that the provision introduced by the Finance Minister was the best provision, or clearly a much<sup>740</sup> better provision than the provision introduced in the present Bill.

The draft circulated was very deficient. It did not even<sup>750</sup> require the GST Council to establish a mechanism. It says 'may lay down the modalities', and in discussions<sup>760</sup> with us, and I believe, discussions with other parties, it was pointed out to the Government that this is hopelessly<sup>770</sup> deficient. You must oblige the GST Council to set up a Dispute Resolution Authority, and it must be<sup>780</sup> set up with back date. A mechanism cannot be set up after the dispute arises; that is the difference between rule of law<sup>790</sup> and rule by law. In a country governed by rule of law, the Dispute Resolution Authority is known<sup>800</sup> to everybody even before a dispute arises so that you know if a dispute arises; you go there. If you set<sup>810</sup> up the machinery after the dispute, that is not rule of law. That is, show me the person and<sup>820</sup> I will show you the rule. I am glad that some strengthening has been done to this provision. I would still<sup>830</sup> urge the Finance Minister if he is inclined to do that, to strengthen it during the course of this debate,<sup>840</sup> he can move an official amendment. I would still urge him to say that the clause Amendment No. 7 to Clause 12, can be strengthened.<sup>845</sup>

Handwritten notes in Urdu script, including the number 131 and various annotations.

**ELEGANT:** neat, refined;

**CASCADING:** rising suddenly;

**DEROGATE:** make it inferior;

**ENCROACH:** to seize others rights.

**RATIONALE:** logic, reason;

**TRIUMPHS:** succeeds;

Handwritten notes in Urdu script, including the number 131 and various annotations.

## Exercise 20

India as perhaps the one most responsible for converting the concern about environment from a concern of the affluent <sup>20</sup> and elite to the concern of the poor and for the poor. Path-breaking address at the U.N. <sup>40</sup> Environment Conference in Stockholm in 1972 swung away attention from the peripheral issues of the environment to the <sup>60</sup> real issues of the environment, that of the relationship between the environment and development. It is, therefore, appropriate that this <sup>80</sup> award has been named after her. It is a testimony to her contribution to protecting the environment and to raising <sup>100</sup> an awareness about the environment.

Today, we need much more systematic study about how the environment links with development. The <sup>120</sup> inter-linkages, although they are there, are not known precisely enough. The connection between the specific <sup>140</sup> causative factors such as degradation in or deforestation and how that affect the long-term prospect or how that really affect the environment is still <sup>160</sup> not known precisely enough to be assigned a specific economic value so that it can be measured and countered <sup>180</sup> each plan or in each project. No further study is required to see that degradation of the environment also reduces <sup>200</sup> development and degrades development. That is known and established and nobody today needs convincing of that. What we need to <sup>220</sup> look at is to see how conservation consolidates and reinforces the process of growth. And this must become the basic <sup>240</sup> parameter of our measurement. Instead of looking negatively, we should start looking positively and see how environment contributes to the <sup>260</sup> development process. We must both increase scientific knowledge on environmental matters and at the same time, we should enhance awareness <sup>280</sup> amongst planners, technocrats, bureaucrats, all our people at large. In Parliament, there is already a very clear and unambiguous sensitisation <sup>300</sup> to the issue. Just a few years ago, the environment was something that stopped development, that caused problems for all <sup>320</sup> MPs. Today, that has changed and it is in fact just the reverse with MPs raising questions on <sup>340</sup> clearance of projects where there are still some problems on the environmental side. Today, there is a much greater recognition <sup>360</sup> amongst all sections of our people about the cost of degradation and the cost of not protecting the environment. But <sup>380</sup> what must be realised is that there is no escaping this cost from whatever angle you see this project. <sup>400</sup>

But, what we do not count is the long-term cost that

Handwritten Urdu text on lined paper, appearing to be a transcription or summary of the English text on the left. The handwriting is in a cursive style, and the text is written across approximately 20 lines. The content is a Urdu translation of the English text provided in the image.

we will pay if the environment is not <sup>420</sup> protected. We might pay it, the next generation might pay it, perhaps a neighbouring community might have to pay that <sup>440</sup> price. But, that price is there and it will be paid, it will be extracted, and our not including that <sup>460</sup> cost in the cost of a particular project or development work does not remove that cost or hide that cost. <sup>480</sup> It remains there. Somebody has to pay. And, the more we develop, the more we realise that many of the <sup>500</sup> steps that we had taken in our earlier phases of development where this cost had not been totalled into the <sup>520</sup> cost of the project, we are having to pay that price today and the price that we are paying is <sup>540</sup> very very heavy. It is very difficult to link things specifically, but almost everyone will agree that the droughts and <sup>560</sup> the floods that we have had this year are influenced very substantially by the degradation of the environment by deforestation, <sup>580</sup> by various steps that we have taken without caring enough.

This year, it will cost us close to Rs. 3,000 <sup>600</sup> crores, just in one year, that is, if we do not include the loss of production, it will still <sup>620</sup> Rs.3,000 crores. With the loss of production, it would be a vast figure. So, the price is being paid. <sup>640</sup> It is being paid in different places, by different generation, by different communities. We can't dodge that price. The decision and <sup>660</sup> the studies that are required are on how to include that price in the initial conceptualisation of the project so <sup>680</sup> that we know that what we are actually getting in terms of value for money for a particular project. We still <sup>700</sup> don't know this accurately enough. We took one step in the South Asian Association for Regional Cooperation when we asked <sup>720</sup> for a regional study on the degradation of the environment, its effects, its causes and its cost. We hope that <sup>740</sup> we will be able to make progress in this direction. We hope that the Society will help us in looking <sup>760</sup> into these aspects. The Bombay Natural History Society deservedly has been awarded the first Indira Gandhi Parayavaran Puraskar. The Society <sup>780</sup> for over a century has taken remarkable pioneering initiatives, decades ahead of its time in making continuing and invaluable contribution <sup>800</sup> to our knowledge of India's flora and fauna. The society has undertaken fundamental research. Its collections constitute a repository of <sup>820</sup> basic knowledge about ourselves and our country. Today we pay with this award our highest tribute to Dr. Salim Ali also. <sup>840</sup>

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AFFLUENT: wealthy; ELITE: selected class/group; TESTIMONY: evidence; DEGRADATION: to lower value; DEFORESTATION: to do away vegetation; FLORA/FAUNA: wild vegetation/animals.

## Exercise 21

The Ministry has taken care to foster regional languages. For that purpose it has spent certain amounts. But, with that <sup>20</sup> meagre amount they cannot expect to develop all the regional languages which are recognised in our Constitution. Then, there are <sup>40</sup> certain languages which are not recognised but which are rich. Some amount should be spent for their development also. The <sup>60</sup> Sahitya Academy is a National Academy of letters. It has to work for all the Indian languages. In addition, they <sup>80</sup> have to do work in Tibetan and other foreign languages also. But the total allocation for that institution is round <sup>100</sup> about Rs. 20 lakhs only and out of that 80 per cent or something like that is spent on <sup>120</sup> establishment. Then, what remains for the development of the languages or to take up projects for the development of the <sup>140</sup> regional languages? Therefore, I would urge upon the Minister to take a special note of it, if he is really <sup>160</sup> desirous that the regional languages should be developed and give assistance and encouragement to the voluntary organisations <sup>180</sup> and more particularly to the Sahitya Academy.

I find from the Report of the Ministry that the National Book Committee <sup>200</sup> was constituted in 1976 and again in 1980 but since 1980 it has not been constituted <sup>220</sup> and has not been functioning. Then, how can we expect that this Ministry will deliver the goods so far as <sup>240</sup> national books are concerned? That also should be taken into consideration and prompt action should be taken. There is a <sup>260</sup> certain formula laid down in the Report for the export and import of books. There only the amount has been <sup>280</sup> mentioned, nothing has been mentioned about the quality or the nature of the book which can be imported or exported. <sup>300</sup> There is no institution or committee to supervise it. It is left to the Commerce Ministry, and the Commerce Ministry <sup>320</sup> does it in a commercial way, but everybody knows that books imported in a commercial way cannot serve the cause of <sup>340</sup> education and enrich knowledge. There are manuscripts lying all over the country. There is a saying in respect of Greek <sup>360</sup> that what has been published in a language is only one-tenth of what exists. So far as Sanskrit and <sup>380</sup> other regional languages are concerned, what has been published is only 1-20th of the manuscripts lying all over the country. <sup>400</sup>

So far as education is concerned, we are entering a new phase. Our Prime Minister has declared the New Education <sup>420</sup> Programme which has been accepted by the

Handwritten text in Devanagari script, likely a student's attempt at writing the English text provided on the left. The handwriting is somewhat cursive and includes some corrections and underlines. The text is written on lined paper and covers most of the right page.

nation and is being implemented in various spheres. I would request the Minister <sup>440</sup> here to devise ways and means for the involvement of the teachers and students in the speedy implementation of this programme. <sup>460</sup> Let me say that on education depends not only our future but even our survival. I do not think we <sup>480</sup> have realised this obvious truth but sometimes even an obvious truth has to be repeated. If that is so, I <sup>500</sup> would like to ask my dear and esteemed friend, the Education Minister and his able colleague whether they and we <sup>520</sup> together have really succeeded in giving priority to education, educational programmes and allot them adequate funds. Of course, for education, <sup>540</sup> the funds will always be inadequate. But in our country I find, over a period of many years, since Independence <sup>560</sup> the funds allotted to education are very meagre. One argument advanced is, why do you want to spend more on <sup>580</sup> education and create educated unemployed? I feel, this is a contradiction in terms. If a person is educated, how can <sup>600</sup> he be unemployed? It means, we are not educating him properly. A truly educated man will always be employed. If <sup>620</sup> nothing else, he will be self-employed. But, unfortunately, our education is such that even self-employment has become almost an impossibility. <sup>640</sup>

Coming back to my main point, I would like education to be given the top-most priority by all concerned, <sup>660</sup> by the community at large, by the Union and State Government and by the leaders of public opinion. For many <sup>680</sup> years, the Education Ministry is not represented at the Cabinet level. I cannot imagine a Cabinet of any democratic country <sup>700</sup> where a Minister of Education is not a Member of the highest policy making body, namely, the Council of Ministers. <sup>720</sup> If you want to spend money in other spheres but if you do not consult and involve the Education Ministers, <sup>740</sup> who is really to give you the manpower, you cannot get the desired results. You may have all economic programmes, <sup>760</sup> you may have all other developmental projects. But if you do not have the educated men to manage the various projects, <sup>780</sup> you are not going to have real progress or development in the country. Therefore, I feel that as long as <sup>800</sup> the Education Minister is not a Member of the Cabinet and he is not a part of the Council of <sup>820</sup> Ministers, I do not think any effort at discussing these points in this august House will be of much significance. <sup>840</sup>

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## Exercise 22

The foundation national integration at the individual level will thus be securely laid if every citizen of India discovers<sup>10</sup> India for himself or herself, if he develops a strong patriotic feeling and if he continually strives to serve his<sup>11</sup> country. But in a nation, groups are even more important than individuals and it is necessary to lay the foundations<sup>12</sup> of national integration at the group level as well.

Every individual belongs not to one group, but to several groups<sup>13</sup> simultaneously. For instance, he belongs to his family which is a primary group. He also belongs to several larger groups<sup>14</sup> at the same time such as his profession, his caste or class, his place of residence, his language or religion,<sup>15</sup> his country and ultimately to the entire universe. He has also a simultaneous loyalty to all these groups. No problem<sup>16</sup> arise when the loyalties of these different groups do not clash with another. But very often their interests conflict<sup>17</sup> and then a method of reconciling them has to be evolved. National integration demands two things in this context. Firstly,<sup>18</sup> it expects every citizen to realise that the interests in individual or a group are not served in their<sup>19</sup> exclusive pursuit at the cost of everything else; and secondly it also expects every citizen or group to subordinate its<sup>20</sup> interests to those of the nation as a whole. It is quite well-known that a selfish pursuit of personal<sup>21</sup> or group interests often proves to be counterproductive and socially harmful in the first instance, and in the long<sup>22</sup> run, it adversely affects those very individual or group purposes which it was expected to serve.

On the contrary, if<sup>23</sup> the larger social objectives are pursued, they yield good results, not only for the society as a whole, but also<sup>24</sup> for all its component individuals or groups. For instance, a ruthless competitive effort by every individual to secure food or<sup>25</sup> a job for himself may not necessarily help him to get food or employment. It will certainly not solve the<sup>26</sup> social problems of hunger, malnutrition or unemployment. But if all citizens and groups were to strive for abolition of hunger<sup>27</sup> or unemployment in a concerted action, these social problems will easily be solved. In order to promote national integration, therefore,<sup>28</sup> we must educate each citizen to subordinate his personal to the imperatives of national development in all its parameters.<sup>29</sup>

It is unfortunate that there are several anti social forces which prevent the development of national integration. It is the<sup>30</sup> responsibility of all of us to see that they are overcome. One such important force is regionalism. While one understands<sup>31</sup> a certain loyalty to the region, and a certain healthy interest in its development,

ہر فرد کو اپنی قوم کے لیے ایک قوی اور پائیدار وطن پرستی پیدا کرنے کی ضرورت ہے۔ اگر ہر شہری اپنی قوم کو اپنی زندگی کا حصہ سمجھ سکے اور اس کی خدمت میں مسلسل کوشش کرے، تو قوم کی بنیادیں مضبوط ہوں گی۔ لیکن ایک قوم میں گروہوں کی اہمیت انفرادیت سے زیادہ ہے اور ان کی بنیادیں بھی قائم کرنے کی ضرورت ہے۔

ہر فرد ایک سے زائد گروہوں میں شامل ہے۔ مثال کے طور پر، وہ اپنی فیملی، پیشہ، کاسٹ یا طبقہ، رہائش گاہ، زبان یا مذہب، اور بالآخر پوری دنیا کے ساتھ وابستگی رکھتا ہے۔ یہ سب گروہوں کی وفاداریوں کے ساتھ ساتھ ہوتی ہے۔ ان گروہوں کے مفادات آپس میں ٹکرائے بغیر، یہ سب مسائل حل نہیں ہوتے۔ لیکن اکثر اوقات ان گروہوں کے مفادات آپس میں ٹکراتے ہیں اور اس وقت انہیں حل کرنے کے لیے ایک طریقہ کار کی ضرورت ہوتی ہے۔

قوم کی یکجہتی کے لیے دو چیزیں ضروری ہیں۔ پہلی، ہر شہری کو یہ سمجھنا چاہیے کہ انفرادی یا گروہی مفادات ان کے انحصاری پیروی کے لیے نہیں کیے جاسکتے، بلکہ ان کے لیے ہر شے کی قربانی کی ضرورت ہے۔ دوسری، ہر شہری یا گروہ کو اپنی قوم کے مفادات کو اپنی ذاتی مفادات سے ترجیح دینا چاہیے۔ یہ سب سے زیادہ جانتا ہے کہ خود کوئی مفادات کی پیروی سے قوم کو نقصان پہنچا سکتا ہے اور اس لیے اسے قوم کے مفادات سے اپنی مفادات کو ترجیح دینا چاہیے۔

اس کے برعکس، اگر بڑے سماجی مقاصد کی پیروی کی جائے، تو ان سے اچھے نتائج ملتے ہیں، نہ صرف قوم کے لیے بلکہ اس کے تمام اجزائی افراد یا گروہوں کے لیے بھی۔ مثال کے طور پر، ہر فرد کی کوشش سے غذا یا کام حاصل کرنے کی کوشش ضروری نہیں ہے۔ اس سے قوم کے سماجی مسائل جیسے کہ بھوک، کمزور پختہ یا بے روزگاری نہیں حل ہوتے۔ لیکن اگر تمام شہری اور گروہوں نے بھوک یا بے روزگاری کو ختم کرنے کے لیے ایک متفقہ کارروائی کی، تو ان سماجی مسائل کو آسانی سے حل کیا جاسکتا ہے۔

قوم کی یکجہتی کو فروغ دینے کے لیے، ہمیں ہر شہری کو قوم کی ترقی کے لیے اپنی ذاتی مفادات کو قربان کرنے کی تعلیم دینی چاہیے۔ اس کے لیے ہمیں ہر شہری کو قوم کی ترقی کے لیے اپنی ذاتی مفادات کو قربان کرنے کی تعلیم دینی چاہیے۔ اس کے لیے ہمیں ہر شہری کو قوم کی ترقی کے لیے اپنی ذاتی مفادات کو قربان کرنے کی تعلیم دینی چاہیے۔

such loyalties and interests are often<sup>401</sup> overdone and attempts are made to spread feelings of hostility against people of other regions or against the nation itself. <sup>480</sup> One particularly deplores the rise of several Senas in different parts of the country which often carry on virulent and<sup>402</sup> violent campaigns against the people migrating from other regions. One can sympathize with the demand that the legitimate claims of<sup>403</sup> the local people in regard to local employment should be given due consideration. But agitations in the name of the<sup>404</sup> sons of the soil can hardly solve the problem of unemployment. It can be solved only when there is rapid<sup>405</sup> economic growth, not only in the region, but in all parts of the country. What is even more important such<sup>406</sup> demands cannot be carried to an extreme position which negates the very right of every Indian citizen to seek employment<sup>407</sup> and to settle down in any part of India, and no one can support the campaigns of hate and violence<sup>408</sup> which are often let loose in the wake of even legitimate demands.

Another important disruptive force is linguism. One sympathizes with<sup>409</sup> the demand that the claims of every Indian language should be duly recognized in all development plans. This, in fact,<sup>410</sup> is the existing policy of Government and several measures are being taken to see that all Indian languages, each of<sup>411</sup> which is a national language, receive due encouragement and support. Special steps are also being devised to develop the tribal<sup>412</sup> languages, and the Government of India has set up in Mysore a Central Institute of Indian Languages to supplement the<sup>413</sup> work that is being done in this field by universities and other agencies. It is, however necessary to recognise that,<sup>414</sup> in linguistically plural society like ours, individual language groups have to adjust themselves to certain national imperatives. We must<sup>415</sup> cultivate English, and in addition, we must study other international languages also on an increasing scale. We must recognize that<sup>416</sup> we do need a link language at the national level and that this can only be Hindi. The national leadership<sup>417</sup> has made it clear that the development of Hindi will not be allowed to affect the development of other Indian languages. <sup>418</sup>

PATRIOTIC	: national feelings
PARAMETERS	: measuring rod
VIRULENT	: bitter
SIMULTANEOUS	: at the same time
LEGITIMATE	: lawful

Handwritten notes in Urdu script, likely a translation or commentary on the English text, covering the same content as the printed text on the left.

### Exercise 23

During the third quarter of this century, the world has seen unprecedented progress, comprising in these about 25 years an<sup>20</sup> order of economic growth which is unparalleled in human history. And yet, around the close of this quarter century, more<sup>40</sup> specifically over the last 8 months or so, the world has also been engulfed by numerous problems. There is even<sup>60</sup> danger that the present international economic system which has been the sheet anchor of the orderly development of the post-Second<sup>80</sup> War world economy, may collapse. We may revert to a chaotic situation in the matter of international trade and exchanges<sup>100</sup> unless corrective steps are taken to ensure the proper functioning of the international economic system. It is, therefore, most timely<sup>120</sup> that international financial experts from both developed and underdeveloped countries, from countries with a persistent balance of payment surplus as<sup>140</sup> well as with chronic balance of payment problems, from countries on the threshold of development and from those struggling to<sup>160</sup> break out of the vicious circle of poverty, low savings and low investment and consequent low income, have gathered here<sup>180</sup> today to discuss the problems of the world economy in this crucial period of human history.

The major problem of<sup>200</sup> the world for the next 25 years, as I see it is that of bringing about a better balance in<sup>220</sup> the living standards and rates of growth of different peoples inhabiting this planet. As I stated earlier, the world has<sup>240</sup> seen unprecedented growth over the last 25 years, an order of growth which perhaps the world has not seen in<sup>260</sup> a couple of centuries preceding this quarter century, or even perhaps over a thousand years preceding the last couple of<sup>280</sup> centuries. Nonetheless, this growth has occurred only in certain parts of the world, and has left behind vast sections of<sup>300</sup> the human race living in conditions prevailing in the middle ages or even worse. This inevitably gives rise to tensions<sup>320</sup> and to problems of international exchanges which are deep-seated, and for which all thinking men have to find an<sup>340</sup> adequate solution. In the race for growth, we cannot afford to forget or to neglect the conditions of life and<sup>360</sup> the prospects of growth for large sections of the world population. Large disparities lead to tensions and create manifold problems<sup>380</sup> and discrepancies with a country. With improved communications, the same is likely to hold true for the comity of nations.<sup>400</sup>

The basic problem that faces the world today, in my view, is one of orderly growth of all nations. The<sup>420</sup> nineteen

Handwritten notes in Urdu script, likely a student's response to the exercise. The text is written on lined paper and covers the right side of the page. It appears to be a transcription or summary of the printed text on the left, with some additional markings and corrections.

sixties were declared by the United Nations as the first Development Decade, and a fair amount of growth was<sup>49</sup> achieved by many developing countries during those ten years, though in retrospect one finds that the rate of growth achieved<sup>50</sup> by developing countries has still been less than the rate of growth achieved by the developed countries generally. The second<sup>51</sup> Development Decade, however, has not seen even this modest rate of growth in so far as the developing countries are<sup>52</sup> concerned. Indeed the year which has just ended has seen unprecedented inflation in all countries of the world, with an<sup>53</sup> attempt by many countries including some developed ones to pass on the burdens of this inflation to others, with the<sup>54</sup> result that this burden has fallen on those who are least capable of bearing it. There has also been a<sup>55</sup> cooling off of the spirit of cooperation and international assistance which has characterised the previous decade.

I consider this to<sup>58</sup> be an unhappy development. Just as no man can live and thrive by himself, no country can prosper today in<sup>60</sup> isolation or in complete disregard of the well-being of its neighbours and of its trading partners around the world.<sup>62</sup> This is a perspective which I feel we should keep in mind while discussing some of the present problems of<sup>64</sup> the world. I have heard in many forums that the crisis in the world today arises solely because of the<sup>66</sup> policies adopted by the oil producing countries. The sudden and sharp increase in oil prices has undoubtedly created certain problems,<sup>68</sup> for which there is need for appropriate solutions for the problems of transition and adjustment. But we seem to forget<sup>70</sup> that oil is a wasting resource; that for decade, the price of oil has no relationship to the real cost<sup>72</sup> of this primary source of energy in terms of the cost of its alternatives; and that the trade and aid<sup>74</sup> policies of the developed countries have also been onerous for many developing countries, the more so because of the long<sup>76</sup> history of such policies.

In more recent times, I find that the forces of inflation are becoming infectious, and that<sup>78</sup> many countries facing internal problems are seeking to pass on the burden of their own inflation to other helpless countries.<sup>80</sup> This to my mind is a short-sighted policy which contributes to the sense of international insecurity, and which could<sup>82</sup> lead to a return to the distressing conditions of the interwar years. We should not encourage this bad policy.<sup>84</sup>

THRESHOLD:	beginning	RETROSPECT:	with back
VICIOUS	: defective		date
INEVITABLY	: ultimately	THRIVE:	to grow

Handwritten Urdu notes on the right side of the page, corresponding to the English text. The notes are written in a cursive style and cover the entire right margin.

### Exercise 24(Legal)

Feeling aggrieved and dissatisfied with the impugned final judgment and order passed by the High Court of Judicature at Madras<sup>20</sup> in Criminal Appeal by which, the High Court has dismissed the said appeal preferred by the appellant herein original accused No. 1<sup>40</sup> and has confirmed the conviction and sentence imposed by the learned Trial Court for the offences punishable under Section 302<sup>60</sup> read with Section 201 of the IPC, the original accused No. 1 has preferred the present appeal.<sup>80</sup> The prosecution case is elaborately stated by the High Court in the impugned judgment in paragraph 2. As per the case<sup>100</sup> of the prosecution, the deceased was employed as a driver by PW-1 to drive a taxi owned by him.<sup>120</sup> On 26.06.2006 at about 06.30 a.m., the deceased left his house<sup>140</sup> after informing his wife.

That thereafter, he did not return. That A-1 was also driving a taxi for some time<sup>160</sup> and in such a way he knew the deceased. It was alleged that all the accused persons hatched a conspiracy to engage<sup>180</sup> the car driven by the deceased and after taking him to a far-off isolated place, kill him and then<sup>200</sup> to steal the car and other personal belongings owned by the deceased. As per the prosecution case, in pursuance of the<sup>220</sup> said conspiracy.

Then, A-1 spoke to the deceased and fixed him for going to Meru in the taxi driven<sup>240</sup> by the deceased. Accordingly, the deceased came in the taxi to Theru Bus Stop. Then, all the five accused got into the<sup>260</sup> taxi. The taxi proceeded towards Meru. When it was nearing the village known as Amma at an isolated place,<sup>280</sup> the accused wanted the deceased to stop the car for a while. The deceased stopped the car, as soon as the<sup>300</sup> car came to a halt suddenly A-2 came to strangulate the deceased by neck. A-3 and A-4 tied<sup>320</sup> the hands of the deceased and A-5 tied the legs of the deceased with ropes. Then,<sup>340</sup> they put the deceased in between the front and back seats of the car. A-3 to A-5 sat on the<sup>360</sup> back seat of the car and ensured that the deceased was not crying. The car was driven by A-1.<sup>380</sup> The deceased died. All the five accused put the dead body of the deceased into the pit and buried the same.<sup>401</sup>

After the search the deceased was not found and therefore, PW-1 made a complaint to the Police.<sup>420</sup> PW-11, the then Sub-Inspector of Police registered a case as under Section 406 of IPC.<sup>440</sup> That thereafter, an FIR was assigned

Handwritten notes in Tamil script, including case details like '302 & 201 IPC', '26.06.2006', '6:30 a.m.', 'A-1', 'A-2', 'A-3', 'A-4', 'A-5', 'PW-1', 'PW-11', and '406 IPC (FIR)'. The notes appear to be a summary or commentary on the printed text.

o the jurisdictional court. That thereafter, PW-11 started investigation.<sup>460</sup> He recorded the statement of the relevant witnesses. However, thereafter, PW-11 closed the case on 04.02.2007<sup>480</sup> as undetected. The learned Magistrate accepted the closure report. However, thereafter on the basis of a<sup>500</sup> letter alleged to have been written by A-1 addressed to PW-22 which was received by him<sup>520</sup> on 29.12.2007, by which A-1 had alleged to have confessed that he along with<sup>540</sup> other accused engaged the taxi in question, took the driver, killed him and buried the dead body and took away<sup>560</sup> the taxi. According to the confessional statement recorded in the said letter some parts of the car were taken<sup>580</sup> by A-2 to A-5. PW-22 went to the Police Station along with the said letter<sup>600</sup> and handed over the letter to PW-30. On the basis of the same, the investigation begun.<sup>620</sup>

On the basis of the statement of A-1, the place where the car was hidden and the dead body was buried<sup>640</sup> came to be recovered. Thus, the dead body was recovered at the instance of A-1. PW-30 altered the case<sup>660</sup> into one under Sections 302 and 396 of IPC. PW-30 arrested A-1.<sup>680</sup> During the investigation, on disclosure statement of A-1, PW-30 recovered the car without engine and the gear box<sup>700</sup> from PW-16 as identified by A-1. On the disclosure statement of A-1, the car engine and the<sup>720</sup> gear box were also recovered. As observed hereinabove, the dead body was exhumed from the<sup>740</sup> place identified by A-1. Post-mortem of the deceased was conducted. Several injuries were found. On completion of<sup>760</sup> the investigation, PW-30 filed the chargesheet against all the accused. The case was committed to the Sessions Court. The accused<sup>780</sup> pleaded not guilty and therefore, all of them came to be tried for the offence under Section 302<sup>800</sup> and other offence of IPC. The prosecution examined a number of witnesses. PW-16 can be said<sup>820</sup> to be the star witness from whom the car driven by the deceased was seized by the Police as such.<sup>840</sup>

**AGGRIEVED:** upset on unfair treatment;

**IMPUGNED:** to dispute truth;

**ELABORATELY:** detailed;

**PROSECUTION:** charging a person for crime;

**CONFESSIONAL:** admitting a wrong doing;

**EXHUMED:** to remove death body for finding cause of death.

Handwritten notes in Urdu script, likely a translation or commentary on the text above. The notes include references to witness numbers (PW-11, PW-22, PW-30, PW-16), dates (04.02.2007, 29.12.2007), and legal sections (302, 396 of IPC). The notes are written in a cursive style on lined paper.

## Exercise 25 (Budget)

The country really offers immense attraction for domestic as well as foreign tourists. There is a large potential to be tapped<sup>20</sup> in tourism. The sector holds huge opportunities for jobs and entrepreneurship for youth in particular. Promotion of tourism will be taken up<sup>40</sup> on mission mode, with active participation of states, convergence of government programmes and public-private partnerships. Fourthly, Green Growth:<sup>60</sup> We are implementing many programmes for green fuel, green energy, green farming, green mobility, green buildings, and green equipment,<sup>80</sup> and policies for efficient use of energy across various economic sectors. These green growth efforts help in reducing carbon intensity<sup>100</sup> of the economy and provides for large-scale green job opportunities. The Budget adopts the following seven priorities. They complement<sup>20</sup> each other and act as the 'Saptarishi' guiding us through the Amrit Kaal. One, Inclusive Development two, reaching the Last Mile<sup>140</sup> three, Infrastructure and Investment. Four, unleashing the Potential. Five, Green Growth. Six, Youth Power. Seven, Financial Sector. The Government's philosophy<sup>160</sup> of Sabka Saath Sabka Vikas has facilitated inclusive development covering in specific, farmers, women, youth, OBCs, Scheduled Castes, Scheduled Tribes,<sup>180</sup> divyangian and economically weaker sections, and overall priority for the underprivileged.

There has also been a sustained focus on<sup>200</sup> Jammu & Kashmir, Ladakh and the North-East. This Budget builds on those efforts. Digital public infrastructure for agriculture will be<sup>220</sup> built as an open source, open standard and inter operable public good. This will enable inclusive, farmer-centric solutions through relevant information services<sup>240</sup> for crop planning and health, improved access to farm inputs, credit, and insurance, help for crop estimation, market intelligence,<sup>260</sup> and support for growth of agri-tech industry and start-ups. An Agriculture Accelerator Fund will be set-up<sup>280</sup> to encourage agri-startups by young entrepreneurs in rural areas. The Fund will aim at bringing innovative and affordable solutions for challenges faced<sup>300</sup> by farmers. It will also bring in modern technologies to transform agricultural practices, increase productivity and profitability. To enhance the productivity<sup>320</sup> of extra-long staple cotton, we will adopt a cluster-based and value chain approach through Public Private Partnerships. This will<sup>340</sup> mean collaboration between farmers, state and industry for input supplies, extension services, and market linkages. We will launch an<sup>360</sup> Atmanirbhar Clean Plant Program to boost availability of disease-free, quality planting<sup>380</sup> material for high value horticultural crops at an outlay of Rs. 2,200 crore. Now India is at the forefront of popularizing Millets<sup>400</sup>

We are the largest producer and second largest exporter of 'Shree Anna' in the world. We grow several types of 'Shree Anna'<sup>420</sup>

Handwritten notes in Urdu script, likely a translation or summary of the text above, written on lined paper.

such as jowar, ragi, bajra, etc. These have a number of health benefits, and have been an integral part of<sup>440</sup> our food for centuries. I acknowledge with pride the huge service done by small farmers in contributing to the health<sup>460</sup> of fellow citizens by growing these 'Shree Anna'. Now to make India a global hub for 'Shree Anna', the Indian Institute of Millet Research,<sup>480</sup> Hyderabad will be supported as the Centre of Excellence for sharing best practices, research and technologies at the<sup>500</sup> international level. The agriculture credit target will be increased to Rs. 20 lakh crore with focus on animal husbandry, dairy<sup>520</sup> and fisheries. For farmers, especially small and marginal farmers, and other marginalised sections, the government is promoting cooperative-based economic development<sup>540</sup> model. A new Ministry of Cooperation was formed with a mandate to realise the vision of 'Sahakar Se Samridhi'.<sup>560</sup> To realise this vision, the government has already initiated computerisation of 63,000 Primary Agricultural Credit Societies with an investment<sup>580</sup> of Rs. 2,500 crore. In consultation with all stakeholders and states, model bye-laws for PACS<sup>600</sup> were formulated enabling them to become multipurpose PACS. A national cooperative database is being<sup>620</sup> prepared for country-wide mapping of cooperative societies. With this backdrop, we will implement a plan to set up massive<sup>640</sup> decentralised storage capacity.

This will help farmers store their produce and realize remunerative prices through sale at appropriate times.<sup>660</sup> The government will also facilitate setting up of a large number of multipurpose cooperative societies,<sup>680</sup> primary fishery societies and dairy cooperative societies in uncovered panchayats and villages in the next 5 years. One hundred and fifty-seven new nursing colleges will be<sup>700</sup> established in co-location with the existing 157 medical colleges established since 2014. Facilities in select<sup>720</sup> ICMR Labs will be made available for research by public and private medical college faculty and private sector<sup>740</sup> R&D teams for encouraging collaborative research and innovation. A new programme to promote research and innovation in pharmaceuticals will be taken up<sup>760</sup> through centers of excellence. We shall also encourage industry to invest in research and development in specific priority areas.<sup>780</sup> Dedicated multidisciplinary courses for medical devices will be supported in existing institutions to ensure availability of skilled manpower for<sup>800</sup> futuristic medical technologies, high-end manufacturing and research. Teachers' training will be re-envisioned through innovative pedagogy, curriculum transaction, continuous professional development.<sup>820</sup> The District Institutes of Education and Training will be developed as vibrant institutes of excellence for this purpose in future.<sup>840</sup>

**UNLEASHING:** releasing with force; **MILLETS:** raw grains;  
**MANDATE:** lawful authority; **REMUNERATIVE:** compensatory;  
**INNOVATION:** newer ways of doing; **PEDAGOGY:** teaching methods.

Handwritten notes in Urdu script, likely a translation or commentary on the English text. The notes are written on lined paper and cover the right side of the page. Some words like 'PACS', 'ICMR', and '157' are clearly visible in the handwriting, corresponding to the English text.

### Exercise 26 (Legal)

The Learned counsel appearing for the appellant, vehemently submitted that the High Court committed a gross error in passing the<sup>20</sup> impugned judgment. According to the learned counsel, the High Court fundamentally misunderstood the nature of lottery tickets, erroneously treating them<sup>40</sup> as "goods". It was submitted that the legal status of lottery tickets is already settled law, establishing them as "actionable claims",<sup>60</sup> which are explicitly excluded from the definition of "goods" under the Act, 1948. Since the very foundation<sup>80</sup> of the tax is on the transfer of property in goods, and lottery tickets are not goods, the entire basis<sup>100</sup> for the tax on the printing of these tickets is incorrect from the outset. The Learned counsel further submitted<sup>120</sup> that the ink and chemicals used in the printing process were essentially consumables whose property is never transferred to the customer.<sup>140</sup> These materials are entirely used up and consumed during the execution of the printing job. Since the customer does not<sup>160</sup> receive the ink or chemicals in any form, but only the service of printing, these items should not be treated<sup>180</sup> as goods that are transferred in execution of the works contract. Reliance was placed on *Pest Control India Ltd v. Union of India*.<sup>200</sup>

In such circumstances referred to above, the Learned counsel prayed that there being merit in his appeals, the same may be<sup>220</sup> allowed and the impugned judgment passed by the High Court be set aside. On the other hand, Learned counsel<sup>240</sup> appearing for the State, submitted that the High Court did not commit any error, not to mention any error of law,<sup>260</sup> in passing the impugned judgment. Mr. Singh, placing reliance on *Commissioner of Sales Tax Versus M/s Matushree Textile Limited*, reported<sup>280</sup> in 2003 SCC OnLine Bombay 830, submitted that in the facts at hand,<sup>300</sup> it is evident that ink and chemicals have been transferred to the customer and thereby are liable to the levy<sup>320</sup> of tax under Section 3F of the Act, 1948. In such circumstances referred to above, the Learned counsel<sup>340</sup> prayed that, there being no merit in the appeals, the same may be dismissed. Having heard the learned counsel appearing<sup>360</sup> for the parties and having gone through the materials on record, the following question falls for our consideration. Whether tax<sup>380</sup> can be levied under Section 3F of the Act, 1948, on the ink and processing material used.<sup>400</sup>

Before advertent to the rival submissions canvassed on either side, we must look into a few relevant provisions of the<sup>420</sup> Act, 1948. Section 2(d) of the Act, 1948, defines "goods". The same reads thus:<sup>440</sup> "2(d) "goods" means every kind or class of

Handwritten notes in Urdu script, likely a student's attempt at the exercise. The notes are written on lined paper and include some underlined text and symbols. Key phrases and symbols visible include: "گودز", "ٹکٹ", "1948", "3F", "2003 SCC", and "830".

moveable property and includes all materials, commodities and articles involved in the<sup>160</sup> execution of a works contract, and growing crops, grass, trees and things attached to, or fastened to anything permanently attached<sup>480</sup> to the earth which, under the contract of sale, are agreed to be severed, but does not include actionable claims,<sup>500</sup> stocks, shares, securities or postal stationery sold by the Postal Department: Section 2(h) of the Act, 1948.<sup>520</sup> defines "Sale". The same reads thus: "2(h) 'Sale', with its grammatical variations and cognate expressions, means any transfer of property<sup>540</sup> in goods for cash or deferred payment or other valuable consideration, and includes one, a transfer, otherwise than in<sup>560</sup> pursuance of a contract of property in any goods for cash, deferred payment or other valuable consideration; two, a transfer<sup>580</sup> of property in goods involved in the execution of a works contract; three, the delivery of goods on hire purchase<sup>600</sup> or any system of payment by instalments; four, a transfer of the right to use any goods for any purpose<sup>620</sup> for cash, deferred payment or other valuable consideration; five, the supply of goods by any unincorporated association or body of<sup>640</sup> persons to a member thereof for cash, deferred payment or other valuable consideration; and six, the supply, by way of<sup>660</sup> or as part of any service or in any other manner whatsoever, of goods, being food or any other article<sup>680</sup> for human consumption or any drink where such supply or service is for cash or deferred payment or other valuable consideration."<sup>700</sup>

Explanation one, A sale or purchase shall be deemed to have taken place in the State, one, in a case<sup>720</sup> falling under sub-clause (ii) if the goods are in the State at the time of transfer of property in such<sup>740</sup> goods involved in the execution of the works contract, notwithstanding that the agreement for the works contract has been<sup>760</sup> wholly or in part entered into outside the State; two, in a case falling under sub-clause (iv), if the<sup>780</sup> goods are used by the lessee within the State during any period, notwithstanding that the agreement for the lease<sup>800</sup> has been entered into outside the State or that the goods have been delivered to lessee outside the State.<sup>820</sup> Notwithstanding anything contained in this Act, two independent sales or purchases shall, for the purposes of this Act, be deemed to have taken place.<sup>840</sup>

**VEHEMENTLY:** strongly emotional;  
**IMAGINED:** order not operative;  
**COGNATE:** related to same parentage;  
**EXPLICITLY:** without any doubt.

Handwritten notes and symbols, including a wavy line and a checkmark.

Handwritten notes in Urdu script, corresponding to the English text on the left. The notes include the year 1948 and various sub-clauses (i) through (vi) of Section 2(h) of the Act, 1948, along with their Urdu translations.